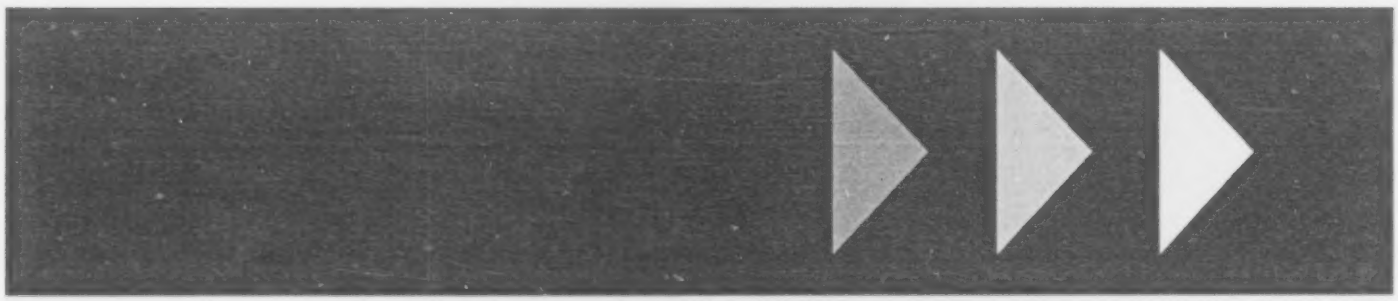
Treasury Board of Canada Secretariat
Secrétariat du Conseil du Trésor du Canada

Guide for the Preparation of 2005-2006 Part III of the Estimates:

Reports on Plans and Priorities and Departmental Performance Reports

November 2004



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Foreword

> *"Canadians want good governance. They want to know that government programs are well managed. They want greater openness and transparency. And, they want to be able to hold Parliament, their Government, and public sector officials to account for results – good or bad. Reporting to Parliament and the public must become more timely, clear and useful, based on a "whole of government" perspective."*
>
> Strengthening Public Sector Management – An Overview of the Government Action Plan and Key Initiatives (2004)

The Government has committed to improving its reporting to Parliament on several occasions, most recently in Budget 2004. Work on meeting this commitment has been ongoing. However, continued calls over the years from Parliamentarians and Canadians to improve transparency and accountability of government suggest that the mechanisms through which government informs Parliament and Canadians about its financial and non-financial information still require improvement, especially as they impact on Parliament's ability to bring the government to account for its management of public funds.

Past reports from the Office of the Auditor General (OAG) have been critical of the quality and relevance of the information contained in departmental planning and performance reports. The Government Operations and Estimates Committee also clearly called for greater Treasury Board Secretariat (TBS) involvement in improving and reforming Estimates documents to better support decision-making of Parliamentarians and the Government. As per the *Financial Administration Act* (section 7.c), it is the responsibility of TBS to look after all matters relating to Estimates.

The departmental guidance for the preparation of the Reports on Plans and Priorities (RPP) and Departmental Performance Reports (DPR) is being integrated to reinforce the complementarities between the two documents and their parallel reporting requirements. The integrated guidelines should better support departments* in providing more consistent information on their plans, priorities, results and resources in relationship to the achievement of their strategic outcomes, which are the long-term benefits departments strive to achieve for Canadians.

The Treasury Board Secretariat has also embarked on a process to modernize its management of government expenditures through the Management Resources and Results Structure (MRRS) and

* For the purposes of this guide, the word "department" shall refer to both departments and agencies.

will overhaul its approach to gathering and reporting of expenditure performance information through the new Expenditure Management Information System (EMIS).

The intention of MRRS is to provide a standard, government-wide approach to planning and managing the relationship between resource expenditures and results while serving as a consistent and enduring foundation for financial and non-financial reporting to Parliament.

Each department will develop its MRRS, which is in summary comprised of:

1. Clearly defined strategic outcomes that reflect the department's mandate and vision and that are linked to government-wide priorities and intended results. They also provide the basis for establishing horizontal linkages between departments.
2. A Program Activity* Architecture (PAA) that:
    a. Provides an inventory of the department's program activities to support executive and departmental decisions;
    b. Links program activities to strategic outcomes;
    c. Provides planned and actual information on resources and results for each element and level of the PAA;
    d. Enables departments to provide a consistent reporting structure to Parliament; and
    e. Serves as the basis for resource allocation by Parliament, the Treasury Board and department management.
3. A governance structure that reflects the way the organization is managed and briefly outlines decision-making mechanisms, responsibilities and accountabilities. The governance structure should clearly reflect how organizations manage their diverse program activities toward the achievement of common strategic outcomes and illustrate how organizations allocate and reallocate resources to these ends.

EMIS is a centralized information system that will allow government to integrate financial and non-financial information across departments and agencies. This system is expected to provide the basis for collecting better quality information (financial, management and results), thereby improving the department's ability to manage and the government's capacity to account for resources used and decisions made on behalf of Canadians. It will also better support the Management and Accountability Framework (MAF), which commits Deputy Ministers and their executive teams to collect relevant performance information and use this information for

* Program activities represent aggregations of programs and services and, depending on program complexity, can consist of multiple levels.

decision-making purposes, including allocation and reallocation decisions. As such, the PAA structure and related reporting instruments to Parliament are key sources of input to assess departmental management and use of performance information through the MAF process.

In shifting the reporting of Estimates from the previous business line structure to the new PAA, the intent is to have departments more closely reflect what they do and explain how they manage resources in support of the achievement of their Strategic Outcomes and the departmental priorities they identified for the planning period. It is expected that the RPPs and DPRs, once based on the PAA, will provide more in depth and systematic information on departmental expenditures and performance that is consistent with the department's MRRS. This structure should provide parliamentarians and Canadians with the proper tools to enhance their scrutiny of government expenditures.

The PAA structure will be used for the 2005-2006 Annual Reference Level Update, the Main Estimates and the RPP exercises, and it will support the expenditure framework's input into Budget 2005.

Although the 2004-2005 DPRs would normally report based on the old business line structure to ensure consistency with the related RPP, some departments or agencies may have accomplished sufficient progress to consider moving to reporting performance based on the new PAA structure one year earlier. In such cases, crosswalk(s) must be provided to explain performance reporting against previous RPP commitments and to support information presented in the financial tables. **Accordingly, consultations with departments and agencies will take place over the fall/winter to assess their readiness**. Further guidance will be posted on the TBS website early in 2005.

The RPP and DPR documents will remain closely linked to the President of Treasury Board's annual report "*Canada's Performance*". The report serves as a roadmap to outline Government of Canada efforts to improve the quality of life in Canada. Through its themes and Government of Canada outcomes (i.e. long-term and enduring benefits that groups of federal departments are working to achieve.), *Canada's Performance* provides a whole-of-government perspective from which to view the plans, resources and results reported by individual federal departments. The electronic version of the report allows the reader to drill down from the themes and Government of Canada outcomes to specific planning, resource and results information contained in RPPs and DPRs, as well as to relevant audits and evaluations. It is another tool to enable parliamentarians and Canadians to see how departments are working together toward the realization of shared outcomes.

What's New

The Treasury Board Secretariat has embarked on a process to modernize its management of government expenditures through the Management Resources and Results Structure (MRRS) and will overhaul its approach to gathering and reporting of expenditure performance information through the new Expenditure Management Information System (EMIS).

The intention of MRRS is to provide a standard, government-wide approach to planning and managing the relationship between resource expenditures and results while serving as a consistent and enduring foundation for financial and non-financial reporting to Parliament.

As a result, this year the TBS has introduced new reporting requirements as well as refinements to format and presentation:

1. The departmental guidance for the preparation of the RPP and DPR has been integrated to reinforce the complementarities between the two documents and their parallel reporting requirements. The integrated guidelines should better support departments and agencies in providing more consistent information on their plans, priorities, results and resources in relationship to the achievement of their strategic outcomes.
2. Reporting principles have been revised for reporting in these documents. The four principles are to:
   - Focus on the benefits for Canadians and explain the critical aspects of planning and performance, and set them in context;
   - Present Credible, Reliable and Balanced Information;
   - Associate Performance with Plans, Priorities and Expected Results, Explain Changes and Apply Lessons Learned; and
   - Link Resources to Results.
3. The Overview section has been redesigned to provide departments with an opportunity to discuss priorities.
4. The Analysis of Program Activities by Strategic Outcome section has been redesigned to provide information on a "program-activity" basis and if required, at lower levels "key programs and services" as per the PAA.
5. Templates are being offered to reduce departmental workload and ensure that the proper structure is followed. The use of these templates is not mandatory. A suite of templates has been posted on the TBS web site. Once selected, the templates can be uploaded onto your computer in MSWord or WordPerfect. Departments can then fill-in the appropriate sections; delete any unnecessary tables or make any appropriate adjustments. Please note DPR templates will be posted closer to the exercise.

6. In addition, TBS has modified the Management Representation Statement instructions to inform departments and agencies that the Deputy Minister must sign the statement.

Introduction

This guide is designed to provide assistance to departments and agencies in the preparation of their 2005-2006 Reports on Plans and Priorities (RPP) and Departmental Performance Reports (DPR).

Both the RPP and DPR documents form part of the Government Expenditure. Further detail on RPP/DPR relationships to other expenditure documents is provided for in the latter portion of the guide.

The guide is divided into nine distinct parts:

1. Forward
2. What's New
3. Introduction
4. Effective Public Reporting
5. RPP and DPR Document Structures:
    - Section I – Overview
    - Section II – Analysis of Program Activities by Strategic Outcome
    - Section III – Supplementary Information
    - Section IV – Other Items of Interest
6. General Information
7. Electronic Reporting
8. RPP\DPR Relationship to Other Expenditure Management Documents
9. Contact List

It is suggested that RPP and DPR documents follow the same structure outlined in the "RPP and DPR Document Structures" section. This will ensure that the reader can find the same type of information in the same sections across all RPP and DPR documents.

In order to assist departments in maintaining that structure, the Treasury Board Secretariat (TBS) has provided a suite of templates for both the RPP and DPR documents. The use of these templates is not mandatory. The templates can be uploaded onto your computer in MSWord or WordPerfect. Departments can then fill-in the appropriate sections; delete any unnecessary tables or make any appropriate adjustments.

At any time should further assistance be required regarding the terminology being used in this document a lexicon can be located at http://www.tbs-sct.gc.ca/est-pre/estime.asp

For all other types of assistance or if you would like to pass along comments please direct your request to the appropriate individual on the contact list at the end of this guide.

Effective Public Reporting and Reporting Principles

What is it?

Effective public reporting ensures that the public is provided with timely, accurate, clear, objective and complete information about government policies, programs, services and initiatives. In the Canadian system of parliamentary democracy and responsible government, the government has a duty to explain its policies and decisions, to inform Canadians of its national priorities and demonstrate how they will benefit. Information is necessary for Canadians - individually or through representative groups or Members of Parliament - to participate actively and meaningfully in the democratic process.

RPPs and DPRs are primary instruments of **accountability to Parliament**. They are planning and performance documents written by each department and as such, reflect the responsibility of ministers and their organizations to explain to Parliament their plans and expected results and account for the assessment of performance achieved. Explaining how the expected results are to be achieved and the means used to achieve them provides a basis for confidence in the government's stewardship of public resources.

What are Effective RPP/DPR Reports?

For the RPP to be an effective public planning report, it must provide clear and concise information on plans, priorities, expected results and resources over a three-year planning period.

For the DPR to be an effective public performance report, it must provide clear, concise and balanced information on what has been achieved with respect to plans, priorities, expected results and resources originally identified in the RPP. DPRs report on the most recently completed fiscal year.

Accordingly, both documents must:

- Provide complete and credible information on a department's financial and non-financial status;
- Demonstrate value for money and sound management;
- Provide the foundation for dialogue between Canadians and their government; and
- Reflect a department's internal planning and performance measurement systems that are based on and are consistent with the PAA.

The two documents complement each other, first by reporting on plans and expected results, and then by reporting on actual results and accomplishments. They should provide enough

information to demonstrate how resources and activities, as well as programs and services, logically support the achievement of strategic outcomes. The knowledge gained from the performance reporting exercise should be applied to the next set of plans as a means of ensuring that the department learns from its experiences.

Who is it for?

The target audience for planning and performance reports consists mainly of parliamentarians who rely on these reports to perform their role of holding the government to account for the public funds entrusted to them. Parliamentarians need reports that respond directly to their key questions, provide high quality information, and are expressed in ways that enable them to easily absorb the information. While a wide-range of other audiences use these reports, their needs can also be met by reports that fully meet the same requirements of parliamentarians. Both reports must logically demonstrate to both Parliamentarians and Canadians how departmental achievements will make a difference in their lives.

How does it work?

Through its reporting guidance for RPP and DPRs, the Treasury Board Secretariat seeks to ensure that each department can present to Parliament a coherent and effective picture of its three-year plan and associated performance.

Reports on Plans and Priorities (RPPs) provide planned spending information on a strategic outcome and program-activity basis as per the PAA and describe departmental priorities, expected results and the associated resource requirements covering a three-year period.

Departmental Performance Reports (DPRs) provide accounts of accomplishments and results achieved in the most recently completed fiscal year against the performance expectations as set out in the corresponding RPP and explain the progress made towards the department's strategic outcomes.

Principles for Effective Reporting to Parliament

Over the last decade, reporting principles have been suggested to departments and agencies to assist them in the development of their reports to Parliament. These principles have evolved based on experience, the needs of federal departments and agencies, as well as consultations with parliamentarians, the Office of the Auditor General and the CCAF-FCVI Inc.

The Secretariat is proposing the following set of integrated reporting principles as the basis for preparing RPPs and DPRs. These revised principles reflect all key elements highlighted in

previous TBS guidance. They have been integrated to reflect the complementarities of the RPP and DPR documents. Taken together, they show the link between plans, performance and achievements, and they demonstrate departmental commitments to managing for results. Fundamentally, the content of these reports should be **relevant, reliable, balanced and comparable** to provide Parliamentarians and Canadians with a comprehensive and effective picture of government's plans and use of taxpayers' money.

The reporting principles are intended to support departments in fulfilling their reporting responsibilities without being overly prescriptive. It is important, however, that the principles be applied in each report. With careful adherence to them, RPPs and DPRs will be valuable tools for departments, Parliamentarians and Canadians alike. It is anticipated that these reporting principles will continue to evolve through time to further support improvements.

Principle 1: Focus on the benefits for Canadians and explain the critical aspects of planning and performance, and set them in context

Information in a RPP and a DPR should be relevant to members of Parliament and to Canadians. The reports should provide a comprehensive but succinct picture of the department's endeavours and accomplishments over the reporting period. They should help parliamentarians bring government to account for voted appropriations and engage in an ongoing dialogue around the setting of government priorities and the allocation of resources.

- There should be a focus on program activities and if applicable, key programs and services and their expected results as per the PAA and how they support strategic outcomes that directly benefit Canadians and Canadian society;
- The information reported should be straightforward, flow logically across key reporting elements (i.e. priorities, program activities, and their expected/actual results) and explain how they support or ultimately contribute to strategic outcomes;
- The operating environment and the strategic context of the department for the reporting period should be well described. Internal and external challenges, risks and opportunities (including capacity considerations) should be identified at the departmental level along with an explanation of how these will affect your plans and performance and be addressed in the delivery of program activities and/or key programs and services;

- Important horizontal linkages and involvement in government-wide initiatives* should be identified and their implications surrounding planning and performance should be explained;
- The principal mechanisms by which programs and services are delivered to Canadians e.g., policies, programs, regulations, grants, public participation, advocacy, etc., should be highlighted. The methods to achieve performance should be employed with propriety, sound stewardship of resources and fair treatment of people. This should be demonstrated in both the planning and performance reports;
- In response to the recommendations outlined in the *6th Report of the Standing Committee on Government Operations and Estimates*, both the RPP and DPR reports should include a short summary of parliamentary committee reports that pertain to the department's work, along with a link or reference to more information. In addition departments are to summarize important recommendations made by the Auditor General and reference significant findings from any internal or external audits or evaluations.

Principle 2: Present Credible, Reliable and Balanced Information

Readers should be confident of the validity and reliability of the information presented in RPP and DPR documents.

In particular, it is important that a coherent and balanced picture on performance be presented in DPR. This requires the department to acknowledge where performance did not meet expectations and provide the necessary explanations as to why. Readiness to acknowledge performance that did not meet expectations shows an ability to adapt, which should be reflected in following RPPs.

- Information and departmental structures presented in the reports should be consistent with the Management Resources and Results Structure (MRRS), specifically the Program Activity Architecture (PAA) component;
- Expected results and performance indicators should be drawn from internal departmental management systems used for planning, budgeting, and measuring performance and should be the same as those used in the PAA;
- Both positive and negative aspects of performance should be reported and explanations on how the organization uses results to make adjustments and to continue progress towards its Strategic Outcomes should be provided;

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* This may consist of but is not limited to: Government On-Line (GOL); Service Improvement Initiative; Social Union Framework (SUFA); etc.

- Changes in plans, priorities, resource allocation and adapting to lessons learned should be explained, as well as ways it might affect measuring and reporting on performance;
- Financial tables should be accurate and thorough as they link to the financial appropriations given to departments. They are essential components of accountability to Parliament;
- There should be confidence in the methodology and data used to substantiate reported performance results. Use factual and/or independently verifiable information such as those from audits or evaluations of programs, policies, or initiatives. The DPR should clearly summarize and reference information from the evaluations and include electronic links to these reports;
- Do not take for granted that the reader fully understands all the issues involved or the workings of the department. Instead, supply the information required for such understanding. To avoid overloading the reports, this information can be provided by using links to departmental publications or to the departmental web site.

Principle 3: Associate Performance with Plans, Priorities and Expected Results, Explain Changes and Apply Lessons Learned

Information in an RPP and a DPR should facilitate comparisons between reports and over time.

- Planning information (strategic outcomes, priorities, program activities, expected results and resources) should lay the foundation for departments to report on in their performance document;
- Performance information should compare past expectations and commitments from the previous RPP to actual results and resources and apply that knowledge to the next planning document. Revising and improving plans is an indication of sound management practices. Departmental plans are expected to change in response to changing environment or further to lessons learned from past performance. Departments may also compare their performance with baseline information and that of similar organizations to help understand the significance of results achieved;
- Reporting should be consistent from year to year. If the basis for comparison changes (i.e. internal reallocations, shift in priorities), the reasons for and the amendments should be explained in both reports and made clear to the reader.

Principle 4: Link Resources to Results

At the most basic level, accountability means explaining what has been accomplished with the resources entrusted to a department. Planned and actual spending should be outlined in sufficient detail for the reader to understand the linkages between program activities; expected and actual results; and the resources available in support of the department's priorities and strategic outcomes.

The linkage between financial and non-financial information is key in ensuring meaningful reporting to Parliament. It is important to demonstrate that the resources are being used efficiently and effectively and that the quantity of resources expended corresponds to the departmental priorities being pursued and the outcomes being achieved.

In particular

- Explain significant internal reallocations to meet emerging internal priorities or higher government priorities, or to better sustain progress toward the achievement of the strategic outcomes (i.e. amounts and areas affected, including both the source of funds for the reallocation and the program or initiative that received the funding). Appropriate references should also be made in the financial tables.
- Departments and agencies whose non-statutory programs were reviewed, as part of the expenditure management review exercise should address the findings of these reviews in their report and the effect it will have on their operations.

RPP and DPR Document Structures

Both the RPP and DPR documents should follow the same structural format in order to allow the reader to find similar types of information in the same sections, no matter which document they are reading.

In order to assist departments in preparing their documents, we have provided a suite of templates on the TBS web site. Once selected, the templates can be uploaded from the web into a word document (MSWord or WordPerfect). The use of these templates will ensure the proper structure is followed, however the use of the templates is not mandatory. Please note that departments can delete unnecessary sections from the templates and can add additional sections/information as necessary.

Section I – Overview	
RPP	**DPR**
• Minister's Message	• Minister's Message
• Departmental Overview	• Departmental Overview
– Summary Information	– Summary Information
– Departmental Priorities	– Departmental Performance
Section II – Analysis of Program Activities by Strategic Outcome	
RPP	**DPR**
• Detailed Analysis of Program Activities	• Detailed Analysis of Program Activities
Section III - Supplementary Information	
RPP	**DPR**
• Management Representation Statement	• Management Representation Statement
• Organizational Information	• Organizational Information
• Consists of various presentations (over a three-year planning period) that relate to departmental resource requirements and various government management policies, initiatives or statues.	• Consists of various presentations (for the current completed fiscal year) related to the department's financial tables and other templates required to address various government management policies, initiatives or statutes.
Section IV – Other Items of Interest	
Section V – Index	

Section I – Overview – Mandatory Requirement

The Overview section is designed to provide the reader with a high level understanding of:

- The department's vision;
- The departmental priorities over the next three-years as set out in the RPP and to report on departmental performance for the most recent fiscal year in the DPR; and
- The expected results that support the progress towards strategic outcomes.

Minister's Message

In the RPP, the Minister's Message should reflect his or her personal vision for the department over the planning period. It should briefly summarise the department's plans for serving Canadians and how the department plans to contribute to government-wide objectives.

In the DPR, the Minister's message should summarize the department's performance against the plans and the priorities outlined in the RPP.

The message is to be limited to one or two pages in length and must be signed by the Minister*.

In the case of agencies that operate at "arms-length", this message may originate from the Agency Head rather than the Minister. However, the Minister must sign the covering page.

Summary Information

In the RPP, the summary information must be displayed in table format and is designed to provide Parliamentarians with a quick view of:

- A department's mandate; an explanation as to why the department exists and how it benefits Canadians (i.e. through its strategic outcomes);
- The department's total financial and human resources it manages; and
- A listing of departmental *priorities*. Departments are to provide a clear distinction between: New; Ongoing; or Previously committed to priorities. This will provide the reader with a status of the priorities over the planning period and help explain where and why the department will devote its attention and resources.

* For reproduction purposes, the Minister should sign the document using **black** ink.

Departments should reflect both program and management priorities in their RPP. Departmental program and management priorities are those critical undertakings over the planning period that the department must accomplish if it is to make significant progress towards the realization of its strategic outcomes. Program priorities should focus on ways to improve value for money in the department's program base, thus achieving better results for Canadians. Management priorities focus on improving management practices, controls or infrastructure within the organization in such areas as human resources, risk management, real property management, corporate services, etc.

This should not be an exhaustive list of every initiative within the department, but instead should be focused on those half dozen or so strategic items that the Minister and Deputy Head have identified as crucial to the organization's progress. Reporting on the accomplishment of these priorities will be mandatory in the related DPR document.

RPP Sample - Summary Information:

Reason for Existence – Insert the departmental mandate and explain how this department benefits Canadians and/or Canadian Society.

Financial Resources *

2005-2006	2006-2007	2007-2008
$	$	$

Human Resources *

2005-2006	2006-2007	2007-2008

Departmental Priorities

		Planned Spending		
	Type	2005-2006	2006-2007	2007-2008
Priority #1	Required **			
Priority #2	Required **			
Priority #3	Required **			
Priority #4	Required **			
Priority #5	Required **			

All priorities listed in this table must be addressed in the Departmental Plans and Priorities section.

The planned spending for the priorities need not add up to the financial resources shown above. This is an estimated resource allocation.

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* The financial and human resources must be consistent with the total financial and human resources displayed in the planned spending table.

** Identify the priority as new; ongoing; or previously committed to (meaning it was reported on in a previous RPP or DPR document).

Departmental Plans and Priorities (for the RPP)

The "Departmental Priorities" section is designed to explain and provide high-level departmental information on each priority identified in the summary table and to explain how these priorities contribute towards achieving the department's strategic outcomes.

For each priority, the department is to provide a plan it intends to follow. *Plans* are an articulation of how the department intends to achieve its priorities and provides an explanation of the logic behind the strategies chosen to reach them. These plans should be explained based on the program activities identified in the department's PAA (reporting requirements regarding program activities are detailed in Section II).

In order to better explain a department's plans and priorities it is recommended to set the stage for the reader by explaining the department's operating environment and to identify internal or external factors that can influence the department's decision-making process.

The *operating environment* explains the conditions under which a department manages itself on a day-to-day basis.

In some cases, it may be necessary to explain major program delivery mechanisms that impact on the department's working environment, such as:

- The department's main activities largely consist of funding external organizations and/or individuals through grants, contributions and/or other transfer payments and as a result must adhere to the terms and conditions of those grants or contributions; or
- The department may manage themselves through the use of a revolving fund; or
- The department may have authority to spend revenue received during the year (net voting) etc.

Internal and External factors can affect a department's plans and priorities or the delivery of its programs and services. These may include but are not restricted to:

- Internal restructuring;
- Changing economic, technological, social or political conditions;
- New or changing policies or government-wide priorities;
- Reliance or dependence on key partners, clients or stakeholders;
- Recommendations made by parliamentary committees or the Auditor General
- Changes in patterns of demand for goods and services.

It is important to discuss the risks, challenges and opportunities associated with these factors and how they impact the department.

Similarly for the DPR, summary information must be presented in table format. It should provide Parliament with a quick comparison of planned and actual resources for the most recently completed fiscal year.

DPR Sample - Summary Information:

Reason for Existence – Insert the departmental mandate and explain how this department benefits Canadians and/or Canadian Society.

Financial Resources

Planned Spending	Total Authorities	Actual Spending
Information inserted from RPP	Insert total authorities received from the Treasury Board during the fiscal year.	Insert what is or will be printed in Public Accounts

Human Resources

Planned	Actual	Difference
Information inserted from RPP	**Insert the department's actual human resource complement.**	Insert the difference between planned and actual human resources

Departmental Priorities

Priorities	Type	Planned Spending	Actual Spending	Status
Priority #1	Required *	Planned Spending as per the RPP	The same resource allocation method used in the RPP for Planned Spending must be applied to estimate the Actual Spending.	Required **
Priority #2	Required *			Required **
Priority #3	Required *			Required **
Priority #4	Required *			Required **
Priority #5	Required *			Required **

All priorities listed in this table must be addressed in the Departmental Performance section.

* The priority type should be the same as that displayed in the previous RPP.

** Insert the status of each priority as: Successfully met; Not met; Exceeded expectations.

Departmental Performance (for the DPR)

In this section departments are to summarize their overall performance for the most recently completed fiscal year in relationship to the accomplishments of the priorities identified in the previous RPP. This section should also include an assessment of the extent to which the priorities have been met or supported (e.g. Successfully met; Not met; Exceeded expectations) and explain the progress made towards the strategic outcomes.

The context in which the department has worked to support these priorities should also be explained as it might have affected the department's overall performance. This might include a brief environmental scan highlighting relevant statistics or societal indicators, as well as explanations of internal or external factors (e.g. internal restructuring, changing economic conditions etc.), risks and horizontal linkages that have affected performance. In particular, if there are any major changes to the plans or the priorities from the previous RPP, the DPR should provide an explanation for those changes, lessons learned and how these will affect future plans.

Section II – Analysis of Program Activities by Strategic Outcome – Manadatory Requirement

This section is designed to allow departments to provide detailed information on each program activity and where appropriate, provide additional information on key programs or services (found below the program activity level of the PAA).

In the RPP, departments must explain for the reporting period how each program activity, and if applicable the key programs and services, support the plans and priorities identified in section I.

In the DPR, departments must explain how each program activity, and if applicable the key programs and services, performed as per their expected results in the most recently completed fiscal year, including meeting the priorities identified in the RPP.

Departments must adhere to the following requirements for this section of the reports:

- Identify **all** strategic outcomes included in the department's PAA;
- Under each strategic outcome, identify **all program activities as displayed in the Main Estimates** that support it. For each program activity:
  - Provide a description as per the Main Estimates (Part II), however, more information may be provided if it permits a better understanding of the program activity's scope and nature of operations.
  - Describe the expected results and explain in the RPP how it supports the priorities and strategic outcomes identified in Section I. In the DPR explain if results achieved were successful with regards to the expected results and if they supported the accomplishments of the priorities identified in the RPP.
  - In order to ensure each program activity and its expected results are being achieved it is necessary to monitor the progress. Based on the PAA, identify the performance measurement strategy and the performance indicators the department will be using to report on expected results. These indicators will form the basis for reporting on performance in the DPR and to explain if the results achieved were successful.
  - Provide financial and human resource requirements. In the RPP both these requirements are to be displayed over the three-year planning period and must be identical to those displayed in the Planned Spending table (Section III). In the DPR the requirements should correspond to the most recently completed fiscal year.

- The program activity "Corporate Services" is not shown in the Main Estimates as a separate activity and is, therefore, not addressed in Section II. However departments can address corporate services in Section IV – Other Items of Interest.

- **If applicable**, for the reporting period identify key programs or services and the expected results (found below the program activity level) that are significant in supporting the priorities and in explaining the departmental performance.

  It is up to the department to determine what constitutes a key program or service. This should not be an exhaustive list of every program or service within the department, but instead should be focused on those half dozen or so items identified as crucial to the organization's progress over the planning period. In identifying a key program or service the following criteria may be applied:

  - *Size* – a program or service that consumes a large portion of finances or attention;
  - *High profile* – the general population or the media may be interested in a particular program or service;
  - *Internal importance* – the minister or deputy minister may be interested in a particular program or service;
  - *New* – a new program or service has been introduced; or
  - *Termination* – a program or service has been discontinued.

  For each selected key program or service that support the priorities:

  - Provide financial requirements over a three-year planning period in the RPP and for the most recently completed fiscal year in the DPR.
  - Describe the program or service and its expected results (as per the PAA).
  - In order to ensure each program or service remains on track and their expected results are being achieved it is also necessary to monitor their progress. Based on the PAA, identify the performance measurement strategy and the performance indicators that the department will be using to report on expected results. These indicators will form the basis for reporting on performance in the DPR.

- When the financial amount for key programs and services does not add to the total program activity, departments are to provide a sentence to identify the balance. For example "Other programs and services that contribute to this program activity total $XX million, for further information on these programs and services see Annex X". Departments are to insert an annex in the printed document and list by program activity, all the other programs and services.

In the DPR, if the results are not unfolding as expected, it is important to explain why. If certain elements are problematic, outline the corrective action the department intends to take in light of the results achieved and indicate how that will be applied in the next set of departmental plans and priorities and if they will affect what has been identified in your PAA. Departments are encouraged to report on their risk management practices. Public service employees must make choices, and these involve assessing risks and managing them. Describing some of the department's internal and external risks help demonstrate that the organization is aware of them and has strategies to manage them. Note, that discussions of risks and challenges are expected in both Sections I and II.

Departments must also demonstrate that resources are spent efficiently and effectively by comparing actual resources to planned resources and by linking those actual resources to the actual results.

Finally, when drafting the content of this section, departments should ensure to apply the reporting principles presented earlier in this guidance and accordingly identify elements that affect their overall planning or performance over the reporting period.

Section III – Supplementary Information – Mandatory Requirement

Management Representation Statement

The **Deputy Minister must sign** the Management Representation statement.

The Deputy Minister signs this attestation to reinforce the department's commitment to present consistent, comprehensive, balanced and accurate information to Parliament by:

- Adhering to the reporting principles and requirements outlined in TBS guidance;
- Reporting based on the department's approved accountability structure as reflected in its MRRS;
- Providing a basis of accountability for the results pursued or achieved with the resources and authorities entrusted to it; and
- Reporting finances based on approved planned spending numbers from TBS in the RPP and from estimates and public accounts in the DPR.

Organizational Information

The **Organizational Information** outlines the department's organizational structure down to the program activity level and identifies who is accountable at each level.

Where appropriate, major internal restructuring should be reflected using a crosswalk that displays the relationship of the previous structure to the new structure. RPP and DPR documents must balance the requirement to present concise planning and performance information with the need to provide related financial information.

Due to the level of information required to complete the RPP and DPR tables the following section has been divided into two sub-sections "Instruction on How to Complete RPP Tables" and "Instructions on How to Complete DPR tables".

Instructions on How to Complete RPP Tables

RPP tables are generally displayed over a three-year planning period and are followed by a brief explanation as to the rationale for the allocation of resources and/or spending trends. Financial data can be presented in either thousands or millions of dollars (to one decimal point). Whichever value is chosen must be used consistently throughout the RPP.

If relevant to the department, the following 17 tables must be displayed in the RPP document:

1. Planned Spending and Full Time Equivalent (FTE)
2. Program Activities
3. Voted and Statutory Items listed in Main Estimates
4. Net Cost of Department
5. Summary of Capital Spending by Program Activity
6. Loans, Investments and Advances (Non-Budgetary)
7. Source of Respendable and Non-Respendable Revenue
8. Revolving Fund - Statement of Operations; Statement of Cash Flows; and Projected Use of Authority
9. Resource Requirement by Branch or Sector
10. User Fees
11. Major Regulatory Initiatives
12. Details on Project Spending*
13. Status Report on Major Crown Services*
14. Details on Transfer Payments Programs (Grants, Contributions and Other Transfer Payments)*
15. Foundations (Conditional Grants)*
16. Alternative Service Delivery*
17. Horizontal Initiatives*

If tables 12 to 17 are relevant to the department, the department must **provide summary information in the printed RPP document** and reference the following TBS web site http://www.tbs-sct.gc.ca/est-pre/estime.asp

Departments are required to **fill-in templates that are available on the TBS web site** (along with the guidelines) http://www.tbs-sct.gc.ca/est-pre/estime.asp. Once the template is completed, departments are to post them on their web site at the same time they post their tabled RPP document.

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* Special instructions apply to these tables.

Departments are also to **provide a URL address** for the above-mentioned templates and submit it to the appropriate TBS contact along with their RPP print-ready material.

The templates are not to be inserted into the printed document. They will be **posted individually on the department's web site and TBS will link to them**.

Table 1: Departmental Planned Spending and Full Time Equivalents

The Departmental Planned Spending table summarises the Main Estimates then applies adjustments to arrive at the total planned spending requirement for an entire department.

The Main Estimates amount must be identical to that printed in current Main Estimates. The adjustment may consist of Supplementary Estimates, the Minister of Finance's Budget or any other associated adjustments.

The departmental planned spending table must reflect the total planned spending figures conveyed to the department from TBS in early January. It must also identify the department's planned Full Time Equivalent (FTE) levels over the planning period.

Departments can present their financial information in either thousands or millions of dollars (to one decimal point). However, the department must use the same value consistently **throughout** the RPP document.

Under the **Forecast Spending** column:

- The program activity breakout must reflect the same breakout as the recently tabled Main Estimates document. All adjustments are to be made under the "Adjustments" heading.
- The "Adjustments" section is to be used to report a department's funding requirements in addition to the Main Estimates.

  As a result, the department must identify the initiative and the associated funding. For example if adjustments were received through Supplementary Estimates, then the department is to first identify that the adjustment was made through Supplementary Estimates and then identify each adjustment using the same terminology displayed in the Supplementary Estimates under the "Explanation of Requirements" section like the following example:

	Forecast	Planned	Planned	Planned
Adjustments:				
Supplementary Estimates:				
Public security and anti-terrorism	$xx	$xx	$xx	$xx
Non-civilian salary increases	.....	$xx	$xx	$xx
Military Housing	.....	.....	$xx	$xx
Total Adjustments	$xx	$xx	$xx	$xx

Under the **Planned Spending Columns** - Any new items that have not yet been approved should be marked and a brief statement provided as to when the department expects approval.

Example of a Departmental Planned Spending Table

($ millions)	Forecast Spending 2004-2005	**Planned Spending 2005-2006**	Planned Spending 2006-2007	Planned Spending 2007-2008
Enter the program activity title				
Enter the program activity title				
Budgetary Main Estimates (gross)	4,765.5	**4,700.6**	4,458.8	4,416.9
Enter the program activity title	10.0	**10.0**	10.0	10.0
Non-Budgetary Main Estimates (gross)	10.0	**10.0**	10.0	10.0
Less: Respendable revenue	2,877.6	**2,778.6**	2,618.4	2,596.3
Total Main Estimates	1,897.9	**1,932.0**	1,850.4	1,830.6
Adjustments:				
Supplementary Estimates:				
Add in item	22.1	.....	(5.1)	4.4
Add in item	50.1	**(50.0)**	(20.8)	(21.2)
Budget Announcement:				
Add in item	.....	**(37.3)**	.....	.....
Other:				
TB Vote 15**	1.2	.....	.....	.....
Employee Benefit Plan (EBP)**	1.5	.....	.....	.....
Total Adjustments	*74.9*	*(87.3)*	*(25.9)*	*(16.8)*
Total Planned Spending	1,972.8*	**1,844.7**	1,824.5	1,813.8

Total Planned Spending	1,972.8	**1,844.7**	1,824.5	1,813.8
Less : Non-Respendable revenue	30.7	**30.8**	30.8	30.8
Plus : Cost of services received without charge	20.2	**20.1**	20.1	20.1
Net cost of Department	1,962.3	**1,834.0**	1,813.8	1,803.1

Full Time Equivalents	10,942	**10,891**	10,882	10,873

Departments must provide a short paragraph with the Planned Spending table explaining the spending trend, particularly as it relates to its plans and priorities over the next three years.

** Note this adjustment can only be applied to the Forecast Spending column.

* The "Net Planned Spending" line under the forecast column should reflect the department's best estimate of their cash expenditures – in other words, what the department would expect to see published in the upcoming Public Accounts.

Table 2: Program Activities

The following table provides resource information for the Estimates year only. Once completed only the columns with content need to be displayed. The Total Main Estimates and Total Planned Spending amounts must be identical to the amounts displayed in table 1.

2005-2006										
	Budgetary						Non-Budgetary	Total Main Estimates	Adjustments (planned spending not in Main Estimates)	Total Planned Spending
Program Activity	Operating	Capital	Grants and Contributions	Gross	Revenue	Net	Loans, Investments and Advances			
PA title	XX	...	XX	XX	...	XX	...	XX	XX	**XX**
PA title	XX	XX	...	**XX**	...	XX	...	XX	...	**XX**
PA title	...	...	...	...	XX	XX	...	XX	...	**XX**
PA title	...	...	...	...	...	...	XX	XX	...	**XX**
Total	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**

Table 3: Voted and Statutory Items listed in Main Estimates

The following example of voted and statutory items basically replicates the ministry summary table listed in the Main Estimates. This table provides the reader with an alternative display of resource information. Resources are presented to Parliament in this format. Parliament approves the voted funding and the statutory information is provided for information purposes.

Vote or Statutory Item	Truncated Vote or Statutory Wording	**Current Main Estimates**	Previous Main Estimates
1	Operating expenditures	**x,xxx.x**	x,xxx.x
5	Capital expenditures	**x,xxx.x**	x,xxx.x
10	Grants and contributions	**x,xxx.x**	x,xxx.x
(S)	Minister of xxx salary and motor car allowance	**x,xxx.x**	x,xxx.x
(S)	Contributions to employee benefit plans	**x,xxx.x**	x,xxx.x
	Total Department or Agency	**x,xxx.x**	x,xxx.x

Departments are to provide a brief explanation of any major differences between the current and previous year.

Table 4: Net Cost of Department

This table is designed to show the net cost of a department. It begins with the gross planned spending and adds services received without charge, and then adds or subtracts respendable and non-respendable revenue to arrive at the net cost of the department.

($ millions)	2005-06
Net Planned Spending (Total Main Estimates plus Adjustments as per the Planned Spending table)	1,844.7
Plus: Services Received without Charge	
Accommodation provided by Public Works and Government Services Canada (PWGSC)	12.6
Contributions covering employers' share of employees' insurance premiums and expenditures paid by TBS (excluding revolving funds)	3.8
Worker's compensation coverage provided by Social Development Canada	2.8
Salary and associated expenditures of legal services provided by Justice Canada	0.9
	20.1
Less: Non-respendable Revenue	30.8
2005-2006 Net cost of the Department	1,834.0

Accommodations provided by Public Works and Governments Services Canada (PWGSC), can be obtained from Ruth Merkley at (613) 244-2968 or Ruth.Merkley@pwgsc.gc.ca

Worker's compensation coverage provided by Social Development Canada, can be obtained from Mitch Temelinni (613) 997-2791.

Salary and associated expenditures of legal services provided by Justice Canada can be obtained from Arjun Patil at (613) 954-5615.

The amount to be used for government payments to employee insurance plans such as the Public Service Health Plan and the Public Service Dental Plan is 8% of the Personnel input factor.

Table 5: Summary of Capital Spending by Program Activity

($ millions)	Forecast Spending 2004-2005	**Planned Spending 2005-2006**	Planned Spending 2006-2007	Planned Spending 2007-2008
Enter the program activity title	304.7	**279.5**	308.1	278.7
Enter program activity title	66.1	**66.1**	56.1	56.1
Enter program activity title	10.0	**8.0**	8.0	8.0
Enter program activity title	. . .	**2.0**	2.0	2.0
Total	380.8	**355.6**	374.2	344.8

Note: Departments must identify capital expenditures for revolving funds whether or not they are hidden within a program activity.

Table 6: Loans, Investments and Advances (Non-Budgetary)

This table is designed to display the Loans, Investments and Advances (the non-budgetary planned spending) a department is responsible for. Enter the non-budgetary information first by program activity and describe the loan, investment or advancement.

($ millions)	Forecast Spending 2004-2005	**Planned Spending 2005-2006**	Planned Spending 2006-2007	Planned Spending 2007-2008
Enter the program activity title				
Describe the loan, investment or advancement.	4.7	**5.3**	7.3	10.0
Describe the loan, investment or advancement.	5.3	**4.7**	2.7	. . .
Repeat the process as often as necessary				
Total	10.0	**10.0**	10.0	10.0

Table 7: Sources of Respendable and Non-Respendable Revenue

For those departments that generate revenue, the following table identifies the source(s) of respendable and non-respendable revenue at the program activity level. Respendable revenue consists of all non-tax revenue that will be credited to either the department's Vote. Non-respsendable revenue consists of all non-tax revenue that will be credited to the Consolidated Revenue Fund (CRF).

Respendable Revenue

($ millions)	Forecast Revenue 2004-2005	**Planned Revenue 2005-2006**	Planned Revenue 2006-2007	Planned Revenue 2007-2008
Enter the first program activity title.				
Enter source(s) of respendable revenue				
Item 1	1,700.0	**1,500.0**	1,235.4	1,100.0
Item 2	1,100.0	**1,200.0**	1,300.0	1,400.0
	2,800.0	**2,700.0**	2,535.4	2,500.0
Enter the second program activity title.				
Enter source(s) of the respendable revenue	77.6	**78.6**	83.0	96.3
Total Respendable Revenue	2,877.6	**2,778.6**	2,618.4	2,596.3

The total respendable and non-respendable revenue should match to a corresponding line in Table 1: Departmental Planned Spending table. If they don't, departments must provide an explanation as to why they don't match.

Non-Respendable Revenue

($ millions)	Forecast Revenue 2004-2005	**Planned Revenue 2005-2006**	Planned Revenue 2006-2007	Planned Revenue 2007-2008
Enter the first program activity title.				
Enter source(s) of non-respendable revenue				
Item 1	5.2	**5.2**	5.2	5.2
Item 2	10.3	**10.3**	10.3	10.3
	15.5	**15.5**	15.5	15.5
Enter the second program activity title.				
Enter source(s) of the non-respendable revenue	15.2	**15.3**	15.3	15.3
Total Non-Respendable Revenue	30.7	**30.8**	30.8	30.8

Total Respendable and Non-respendable Revenue	2,908.3	**2,809.4**	2,649.2	2,627.1

Table 8: Revolving Funds

Statement of Operations

This table refers to the operating surplus or deficit of a Revolving Fund and **not** to cash.

($ millions)	Forecast 2004-2005	**Planned 2005-2006**	Planned 2006-2007	Planned 2007-2008
Respendable Revenue	4.7	**5.1**	5.3	5.2
Expenses				
Operating:				
Salaries and employee benefits	1.9	**1.9**	1.9	1.9
Depreciation	1.0	**.9**	.9	1.0
Repairs and maintenance	.2	**.2**	.2	.2
Administrative and support services	.3	**.3**	.3	.3
Utilities, materials and supplies	.4	**.4**	.4	.4
Marketing	.3	**.3**	.3	.2
Interest	.4	**.4**	.2	.3
	4.5	**4.4**	4.2	4.3
Surplus (Deficit)	.2	**.7**	1.1	.9

Since the table above refers to the Revolving Fund's operating surplus or deficit and not to cash requirements, the Fund has been calculated through accrual accounting. Therefore, the cash expenditures in the estimates do not affect the operating balance, and other items that must be considered when calculating the surplus or deficit do not require a direct cash outlay. The two can be reconciled as follows:

Statement of Cash Flows

($ millions)	Forecast 2004-2005	**Planned 2005-2006**	Planned 2006-2007	Planned 2007-2008
	.2	**.7**	1.1	
	.9	**1.0**	1.0	
	...	...	...	
	(3.0)	**(1.3)**	(.6)	
	(1.9)	**.4**	1.5	

Repeat the Surplus (Deficit) line from the table above

Projected Use of Authority

($ millions)	Forecast 2004-2005	**Planned 2005-2006**	Planned 2006-2007	Planned 2007-2008
	8.0	**8.0**	8.0	
	(2.9)	**(4.8)**	(4.4)	
	(1.9)	**.4**	1.5	
	(4.8)	**(4.4)**	(2.9)	
	3.2	**3.6**	5.1	

This line matches the Cash surplus line from the table above.

* $8 million is the maximum amount that may be drawn down at anytime from the Consolidated Revenue Fund.

Table 9: Resource Requirement by Branch or Sector

This table is designed to explain the distribution of funding to a department at the Branch or Sector level.

2005-2006					
($ millions)	Program Activity Title	Program Activity Title	Program Activity Title	Program Activity Title	**Total Planned Spending**
Branch/Sector name	600.3	. . .	. . .	. . .	**600.3**
Branch/Sector name	. . .	244.4	. . .	. . .	**244.4**
Branch/Sector name	250.0	. . .	253.0	. . .	**503.0**
Branch/Sector name	. . .	. . .	. . .	125.5	**125.5**
Branch/Sector name	. . .	25.5	. . .	. . .	**25.5**
Branch/Sector name	125.5	100.2	. . .	120.3	**346.0**
Total	**975.8**	**470.1**	**253.0**	**245.8**	**1,844.7**

Table 10: User Fees

The *User Fees Act* took effect March 31, 2004 with the aim of increasing accountability and parliamentary engagement in the oversight and implementation of user fees. In light of the new legislation, the *2003 External Charging Policy* will be rationalized to ensure full compatibility. The two frameworks, however, are already fully in accord with respect to the principle of enhancing accountability and maintaining the highest degree of transparency possible to Parliament and the public.

To this end, departments and agencies with planned user fee initiatives must complete the template entitled "*Planned User Fee Activities for New or Amended Fees*". User fee activities will be determined by the definition provided in the *User Fees Act*.

The department is required to report its planned user fee activities and include information relating to type and fee setting authority of the planned fee, the reason for the planned fee introduction or amendment, the planned effective date and the planned consultation and review processes.

The department is also encouraged to provide hyperlinks, where applicable, and available, to their respective websites for more detailed information.

Name of User Fee	Fee Type	Fee Setting Authority	Reason for Fee Introduction or Amendment	Effective date of planned change to take effect	Consultation & Review process Planned
For any planned user fee initiative (as defined by the *User Fee Act*): Express the name of the user fee to be introduced or amended and Specify if "New" or "Amending"	Identify the type of fee *e.g.* *Regulatory service (R)* *or* *Other Goods and Services (O)* - ***A regulatory fee relates to an activity undertaken by a department that is integral to the effectiveness of a program and successful achievement of the program mandate requires moderating, directing, testing, or approving the actions of external parties.***	Express the fee setting authority that will be used *e.g.* *. Financial Administration Act* *. Oceans Act* *. Passport Fees Regulations*	Briefly describe the rationale for the new fee or the reason for the fee amendment *e.g.* *. cost increase or decrease* *. inflation* *. volume change* *. part of fundamental service review* *. part of ongoing review cycle*	Identify the year that the new or amended fee is to take effect *e.g.* *. 2005-2006* *and/or* *. 2006-2007* *and/or* *. 2007-2008*	Briefly, describe the key planned consultation activities and review process in respect of the associated requirements contained in the *User Fees Act*.

Departments are encouraged to supplement the template with hyperlinks to their respective web sites that contain additional detail.

Table 11: Major Regulatory Initiatives

Regulatory Initiatives result in the making of regulations by the Governor-in-Council, a Minister or an Administrative Agency.

This table should consist of a listing of initiatives that the department expects to submit for legal examination or final approval. It should also contain information on proposed major or significant initiatives that are scheduled for implementation during the planning period.

The department is to decide what constitutes a major or significant Regulatory Initiative. However, the following two bullets can be used as a general guideline.

- A major regulation has expenditures in excess of $50M or expenditures greater than $100K with a low degree of public acceptance.
- A significant regulation is one that has an annual impact on the economy of $10M or more. It may adversely affect a sector of the economy, productivity, competition, jobs, the environment, public health or safety, provincial, local or Aboriginal governments; or creates a serious inconsistency or otherwise interferes with an action taken or planned by another federal government department or agency. It may materially alter the authorized levels of departments; or the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or raise novel legal or policy issues arising out of legal mandates; or the Government's priorities.

Note: When major or significant Regulatory Initiatives overlap several departments, it shall be the responsibility of the lead department to ensure the appropriate horizontal co-ordination is carried out with the other departments.

This information replaces the material provided in the "Federal Regulatory Plan". The following example links Regulations and Planned Results. The department may wish to direct the reader to view detailed information using alternative vehicles such as departmental web sites.

Regulatory Initiatives

Regulations	Expected Results
List the regulatory initiatives that the department expects to submit for final approval and the proposed initiatives that are scheduled for implementation during the planning period.	Based on the corresponding Regulatory Initiative (first column) enter **what the department expects to achieve** and **how** it plans to achieve them.

Table 12: Details on Project Spending

The purpose of this table is to identify departmental projects, capital, lease, information technology and Major Crown projects underway during the reporting period, which exceed their delegated project approval level.

For further information on the project level, refer to the Project Approval Policy, Annex E located within the framework established in the government's project management policy suite and to explain the allocation of resources.

Projects are defined as a set of activities required to produce certain defined outputs, or to accomplish specific goals or objectives, within a defined schedule and resource budget. A project exists only for the duration of time required to complete its stated objectives. *The Government's project management policy suite applies* to any project for which the federal government will be:

- the owner of the end-product; or,
- the prime user of the end-product; or
- the entity responsible for delivering the product, including managing a contract or contracts for that purpose.

Information on project phases and project approval authorities are found at http://publiservice.tbs-sct.gc.ca/pm-gp/category-categorie.asp?Language=EN&site=PMD&id=081.

This table is not intended to report project-like activities or initiatives funded through the Transfer Payment Policy.

In order to reduce the volume of material in the printed RPP document, departments are to provide a summary listing of projects that have exceeded their delegated project approval level along with the following statement "Further information on these projects can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp".

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled RPP document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

The following example of the template lists each individual project by Program Activity. Departments should identify the project by applicable phase. Typically, project phases include: Initial Planning and Identification; Project Definition; Project Implementation; and Project Close-out. Note Treasury Board approvals are coincident with the Project Definition and Project Implementation phases.

($ millions)	Current Estimated Total Cost	Forecast Spending to March 31, 2005	**Planned Spending 2005-2006**	Planned Spending 2006-2007	Planned Spending 2007-2008	Future Year Spending Requirement
Enter the department's Program activity title						
Enter the project name and project phase	12.5	0.5	**2.5**	2.5	2.5	4.5
Enter the department's second Program activity title (if applicable)						
Enter the project name and project phase	20.0	16.4	**1.5**	1.6	0.5	. . .
Repeat the above process						

Table 13: Status Report on Major Crown Projects

Major Crown Projects (MCP) have cost estimates that exceed $100 million and are considered high risk. The Treasury Board may also direct that certain projects, with a total cost of less than $100 million but considered to be high risk, be designated as a MCP.

In order to reduce the volume of material in the RPP, departments are to provide a summary listing of (designated) MCP(s) along with the following statement "Further information on these Major Crown Projects can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp ".

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled RPP document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

This table is not intended to report project-like activities or initiatives funded through the Transfer Payment Policy.

Only lead departments should prepare a status report. A current list of designated Major Crown Projects is located at http://www.tbs-sct.gc.ca/rma/dpr/02-03/guidance/guide_e.asp#mcp

Projects exceeding $100 million, but that have not been assessed as high risk or designated as a MCP, should not be included in this table.

The template information found on the web site should, at a minimum, consist of the following:

1. Description
2. Project Phase (Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out)
3. Leading and Participating Departments and Agencies
4. Prime and Major Sub-Contractor
5. Major Milestones
6. Progress Report and Explanations of Variances
7. Industrial Benefits
8. Summary of non-recurring expenditures

Details on each of these requirements are outlined below:

1. Description

This sub-section is used to describe and/or explain what the Major Crown project is and why it is being done.

2. Project Phase

This sub-section identifies the phase the project is currently at: Initial Planning and Identification or Project Definition or Project Implementation or Project Close-out.

3. Leading and Participating Departments and Agencies

This sub-section lists the participants (departments) associated with the Major Crown project.

Lead Department or Agency:	Enter the Leading Department's or Agency's name
Contracting Authority:	Enter the Department's or Agency's name
Participating Departments and Agencies:	Enter the Department's or Agency's name(s)

4. Prime and Major Sub-Contractors

This sub-section lists all contractors associated with the development of the Major Crown project.

Prime Contractor:	Enter the name of the company and the address using the city, province and country (where applicable).
Major Sub-Contractors:	Enter the name of the company and the address using the city, province and country (where applicable).

5. Major Milestones

This sub-section lists the major milestones associated with the progress of the Major Crown project.

Major Milestones	Date
List milestones relating to the progress of the project.	List the date the milestone is expected to occur.

6. Progress Report and Explanations of Variances

This sub-section is to provide the reader with a progress report on how the Major Crown projects are doing. It should also bring attention to any variances in cost since the beginning of the project.

For example:

- In the beginning, Treasury Board approved the project name with an estimated cost of $XX million.
- On mm/dd/yyyy, Treasury Board granted additional monies to the project name due to ... the total cost is now estimated at $XX million.
- On mm/dd/yyyy enter the department's name used internal resources for $XX million to cover cost overruns for project name.
- The project name is currently running . . . on, over or under budget (provide explanations).
- The project name is to be completed by ...

7. Industrial Benefits

This sub-section is designed to inform the reader of the benefits to the Canadian industry as a whole, as well as listing the regions that will benefit from the project. A short list of the regions and the monies to be spent there should be displayed. For example:

Canadian industry in the following regions of Canada will benefit from the project name project:

Region	Cash Benefits
Atlantic Canada	$40 million
Quebec	$295 million
Ontario	$135 million
Western Canada	$80 million

8. Summary of Non-recurring Expenditures

This table was designed to inform the reader of one-time or non-recurring expenditures associated with each Major Crown project. The amounts displayed are cumulative.

($ millions)	Current Estimated Total Expenditure	Forecast Expenditures to March 31, 2004	**Planned Spending 2005-2006**	Future Years' Requirements
Enter the project name and the specific operation incurring the one-time expenditure	4.9	4.9	...	...
Enter the project name and the specific operation incurring the one-time expenditure	191.7	67.5	1.5	122.7

Table 14: Details on Transfer Payments Programs (TPPs)

The Policy on Transfer Payments states: "*For each transfer payment program with transfers in excess of five million dollars, the Departmental Report on Plans and Priorities must include supplementary descriptive material, such as stated objectives, expected results and outcomes, and milestones for achievement.*"

"**All**" departments responsible for administering TPPs must complete "**one**" template for **"each"** TPP, including statutory transfer payment programs, where total TPs **exceeds five million dollars during the reporting year.**

NOTE: Conditional Grants to Foundations are to be reported separately from TPP (see table 16 for instructions on Conditional Grants).

What are Transfer Payments (TP)?

Transfer payments are payments made based on appropriations for which no goods or services are directly received. The three main types of transfer payments are grants, contributions, and other transfer payments (OTP).

A **Transfer Payment Program** is defined as a collection of transfer payments (either voted or statutory) aimed at a common objective or set of objectives. Their purpose is "to further" departmental objectives and strategic outcomes and, as such, relate to departmental program activities (that reside in the PAA). TPPs leverage the strengths of communities and organizations to achieve specific government policy outcomes.

What to Submit

In order to reduce the volume of material in the RPP, departments are to provide a listing of TPPs that exceeded $5 million in the Estimates year along with the following statement "Further information on these Transfer Payment Programs can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp " in their RPP document.

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled RPP document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

The following table is an example of the template.

1) Name of Transfer Payment Program:				
2) Start Date:	3) End Date:	4) Total Funding:		
5) Purpose of Transfer Payment Program:				
6) Objective(s), expected result(s) and outcomes:				
	7) Forecast Spending 2004-2005	**8) Planned Spending 2005-2006**	9) Planned Spending 2006-2007	10) Planned Spending 2007-2008
11) Program Activity (PA)[(a)]				
12) Total Grants				
12) Total Contributions				
12) Total Other Transfer Payments				
12) Total PA				
13) Total TPP				

[(a)] For TPPs reporting through several PAs, repeat the relevant rows for each additional PA.

The following information provides additional direction in completing table 14:

1. *Name of Transfer Payment Program*: provide the name of the program under which the Terms and Conditions (Ts & Cs) were approved and indicate whether the payments are statutory or voted.
2. *Start Date*: indicate the initial date the program started.
3. *End date*: indicate the date the program will sunset (the date until payments are expected to be made - not the date the Ts&Cs need to be renewed).
4. *Total Funding*: indicate the total amount allocated by the department to the TPP since its inception (start date to end of last fiscal year).
5. *Purpose of Transfer Payment Program*: describe the nature of the TPP (reason for its establishment) and provide details on the type of transfer payments involved.
6. *Objective(s) expected result(s) and outcomes*: provide the goals, the planned results and the impact/effects of the TPP(should be consistent with the PAA).
7. *Forecast Spending 2004-05*: provide the anticipated amount to be spent in the fiscal year (what you expect to see printed in Public Accounts).
8. *Planned Spending 2005-06*: provide the estimated amount to be spent in the fiscal year.
9. *Planned Spending 2006-07*: provide the estimated amount to be spent in the reporting year.
10. *Planned Spending 2007-08*: provide the estimated amount to be spent in the fiscal year.
11. *Program Activity*: provide the title/name of the relevant Program Activity (PA).
12. *Total Grants, Total Contributions, Total Other Transfer Payments and Total PA*: complete the appropriate rows by providing the total dollar figure in each column.
13. *Total Transfer Payment Program*: provide the total dollar figure for each column.

Table 15: Foundations (Conditional Grants)

Budget 2003, Chapter 7, identified measures to improve the transparency and public accountability of foundations funded through conditional grants and included mandatory requirements for reporting in Report on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs).

Accordingly, departments responsible for administering funding agreements with foundations must incorporate in their RPP significant expected results to be achieved by the foundations and situate these results within the overall plans and priorities of the department.

"**All**" departments responsible for administering conditional grant agreements must complete "**one**" template for "**each**" foundation, "**each**" year, for the **duration of the funding agreement**.

What are Conditional Grants?

Conditional grants are transfer payments generally made to not-for-profit organizations for use over a number of years (or in perpetuity), for a specified purpose, pursuant to conditions contained in a funding agreement. In some cases, these organizations are referred to as foundations.

Because these organizations receive funding to be used over a number of years (or in perpetuity), departments are to report not only when the funding occurs but also throughout the life of the funding agreement.

What to submit

In order to reduce the volume of material in the RPP, departments are to provide a summary listing of Conditional Grants along with the following statement "Further information on these Conditional Grants can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp " in their RPP document.

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled RPP document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

The following table is an example of the template.

1) Name of Foundation:				
2) Start Date:	3) End Date:		4) Total Funding:	
5) Purpose of Funding:				
6) Objective(s), expected result(s) and outcomes (within departmental overall plans):				
7) Summary of Annual Plans:				
	8) Forecast Spending 2004-2005	**9) Planned Spending 2005-2006**	10) Planned Spending 2006-2007	11) Planned Spending 2007-2008
12) Conditional Grant(s)				
13) URL to Foundation site:				

The following information provides additional direction in completing table 15:

1. *Name of Foundation*: provide the name of the Foundation.
2. *Start Date*: indicate the date the first agreement was signed/started.
3. *End date*: indicate the date the last agreement terminates/closes, if available.
4. *Total Funding*: indicate the total amount funded to the Foundation since the start date.
5. *Purpose of Funding*: describe the nature of the conditional grant administered by the Foundation.
6. *Objective(s) expected result(s) and outcomes*: provide the goals, the expected results and the impact/effects of the program and situate these within the overall plans and priorities of the department(should be consistent with PAA).
7. *Summary of Annual Plans*: summarize the plans provided by the Foundation in their annual corporate plans.
8. *Forecast Spending 2004-05*: provide the anticipated amount to be spent in the fiscal year by department.
9. *Planned Spending 2005-06*: provide the estimated amount to be spent in the reporting year by department.
10. *Planned Spending 2006-07*: provide the estimated amount to be spent in the fiscal year by department.
11. *Planned Spending 2007-08*: provide the estimated amount to be spent in the fiscal year by department.
12. *Conditional Grant(s)*: provide the total dollar figure in each column, if applicable.
13. *URL to Foundation site*: provide a link to the Foundation's site to facilitate access to further information on the organization and funding.

Table 16: Alternative Service Delivery

This purpose of this table is to display proposed initiatives to deliver programs or services that contribute significantly to the achievement of a department's or agency's mandate using alternative departmental forms and delivery mechanisms.

These reporting requirements apply to federal government departments and agencies listed in Schedules I, I.1, and II of the *Financial Administrative Act*, except where there is a statutory exemption (e.g., Canada Revenue Agency).

Departments and agencies are to report significant new Alternative Service Delivery (ASD) initiatives or renewal of existing ASD initiatives that are proposed or planned over the next three years.

A significant initiative has annual spending in excess of $20 million or meets any of the following criteria:

- poses a significant risk to the continuity of service delivery to Canadian citizens;
- represents a substantial change to the existing mix of industrial and regional benefits;
- includes sensitive issues in financial or human resource management that require Treasury Board ministerial direction;
- has an impact on the rights or entitlements of Canadian citizens;
- contributes significantly to the achievement of the department's mandate;
- or has an impact on official languages.

Possible departmental forms and delivery mechanisms include special operating agencies, legislated service agencies, departmental corporations, Crown corporations, administrative tribunals, shared governance corporations, partnerships and collaborative arrangements, contracting out, and other options described in the Treasury Board Secretariat's ASD site at http://www.tbs-sct.gc.ca/asd-dmps.

In order to reduce the volume of material in the RPP, departments are to provide a summary listing of programs and services that plan to use ASD initiatives over the next three years. For example:

> Over the next three years, Department X will use significant new ASD initiatives or will be renewing existing ASD initiatives for the following programs and/or services.
>
> 1. Name of Program or Service
> 2. Name of Program or Service
> 3. Name of Program or Service ... etc.
>
> Further information on these ASD initiatives can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled RPP document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

The following table is an example of the template.

Name of ASD Initiative	Current Status	Projected Implementation Date	Contact
Name of program or service	New initiative or renewal, type of ASD options being considered, stage of development, key milestones	Start-up date (if exact date is not known enter a fiscal year)	Responsible manager's name, phone number, and e-mail address
Name of program or service			
Name of program or service			

Add a new row for each proposed ASD initiative.

Table 17: Horizontal Initiatives

The objective of reporting on horizontal initiatives is to provide parliamentarians, the public and government with an overall picture of public expenditures, plans and priorities for all major horizontal initiatives.

A horizontal initiative is an initiative in which partners[a], from two or more organizations, have established formal funding agreement (e.g. Memorandum to Cabinet, Treasury Board Submission, federal/provincial agreement) to work toward the achievement of shared outcomes.[b] Examples of horizontal initiatives include the Climate Change Initiative, Canada's Drug Strategy, and the Youth Employment Strategy.

A Horizontal Initiative template must be completed for all major horizontal initiatives that:

- Have been allocated federal funds that exceed $100M for the entire initiative; or
- Are key to the achievement of government priorities; or
- Have a high public profile.

The department, who's Minister sponsored the Memorandum to Cabinet or other formal agreements, is responsible for submitting the Horizontal Initiative Template to TBS[c] on behalf of all federal partners.

Federal partners who have received significant funding to deliver public programs are responsible for providing the lead department with planned expenditures and results information and contributing to the completion of the Horizontal Initiative Template.

If a department's involvement in a horizontal initiative is key to the achievement of its strategic outcome(s), the department should reflect this in the main body of the RPP.

In order to reduce the volume of material in the printed RPP, departments are to provide a summary listing of Horizontal Initiatives they are involved in along with the following statement "Further information on these Horizontal Initiatives can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp " in their RPP document.

(a) **Types of Partners:** Other federal departments or agencies, other national governments, provincial and territorial governments, municipal governments, non-governmental organizations, private sector organizations, first nations, and other organizations.

(b) A **Shared Outcome** is an outcome that partnering departments plan to achieve as a result of their collective programming efforts. A shared outcome should contribute to the achievement of the partners' strategic outcomes

(c) *Horizontal Templates* should be submitted to Irma Bala at Bala.Irma@tbs-sct.gc.ca (telephone (613) 946-4667) on the same due date as the RPP. Irma Bala can also answer questions about reporting requirements on horizontal initiatives. Examples of completed *Horizontal Templates* can be found on the TBS Horizontal Initiative Website (http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/hrdb-rhbd/profil_e.asp).

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled RPP document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

Horizontal Initiative Template (RPP)				
1) Name of Horizontal Initiative:			2) Name of Lead Department(s):	
3) Start Date of the Horizontal Initiative:			4) End Date of the Horizontal Initiative:	
5) Total Federal Funding Allocation:				
6) Description of the Horizontal Initiative:				
7) Shared Outcome(s):				
8) Governance Structure(s):				
9) Federal Partners Involved in each program	10) Names of Programs	11) Total Allocation	12) Planned Spending for 2005-2006	13) Expected Results for 2005-2006
1.	a.	$	$	
	b.	$	$	
	c.	$	$	
2.	a.	$	$	
	b.	$	$	
	c.	$	$	
3.	a.	$	$	
	b.	$	$	
		Total $	Total $	
14) Results to be achieved by Non-Federal Partners (if applicable):				
15) Contact Information:		16) Approved by:		17) Date Approved:

Information provided in fields 1-11 is likely to remain the same throughout the reporting cycle of a horizontal initiative. Should changes occur, departments are responsible to update this information.

The following information provides additional direction in completing table 17:

1. *Name of Horizontal Initiative*: Provide the name of the horizontal initiative under which the Memorandum to Cabinet or other formal agreement was submitted. E.g. Canada's Drug Strategy - Renewed.
2. *Name of Lead Department(s)*: Provide the name of lead department(s). E.g. Health Canada.
3. *Start Date of the Horizontal Initiative*: Indicate the start date of the horizontal initiative. If programs have different start dates, please indicate the date when the first program started.
4. *End Date of the Horizontal Initiative*: Indicate the end date of the horizontal initiative funding allocation. If programs have different end dates, please indicate the date when the last program will end. Please indicate on-going if the initiative has been allocated on-going funding.
5. *Total Funding Allocated to the Initiative*: Indicate total federal funding allocated (start to end date) to the horizontal initiative.
6. *Description of the Horizontal Initiative*: Provide a brief description of the horizontal initiative including a rationale for the initiative, its linkages to government plans and priorities, and objectives. Also, please provide electronic links to further information where applicable.
7. *Shared Outcome(s):* Outcomes are targeted results to be achieved by all partners involved in the horizontal initiative. They indicate short, and long-term benefits to Canadians. Good outcomes are measurable, directional in nature, and provide some indication of the extent of change being pursued. E.g. availability of illicit drugs and harmful substances in Canada is reduced; demand for elicit drugs and harmful substances in Canada is reduced.
8. *Governance Structure(s):* Indicate the interdepartmental decision-making body and interdepartmental committees and coordinating structures established by the partners involved in the horizontal initiative. E.g. Ministers/Deputy Ministers/Assistant Deputy Ministers Committee (decision-making body); Directors General Committee; Management Board; Secretariat; External Advisory Committee; and other.
9. *Federal Partners Involved in Each Program*: Provide the name of each federal department involved in the horizontal initiative including lead departments. *Please add rows if the space provided does not permit you to report on all partners.*

10. *Names of Programs*: Provide the names of key federal programs by partner funded under the horizontal initiative. Please provide electronic links for further information where applicable. Expenditure and results information should be provided by partner and by program. Please add rows if the space provided does not permit you to report on all programs.
11. *Total Allocation*: Indicate the total federal funding allocation (start to end date) per partner and program for the duration of the initiative.
12. *Planned Spending for 2005-2006*: Indicate the forecasted spending for fiscal year 2005-2006.
13. *Expected Results for 2005-2006*: Indicate the planned results for fiscal year 2005-2006.
14. Results to be Achieved by Non-Federal Partners (if applicable): Provide a narrative on the expected achievements of other non-federal partners if applicable. This should include a discussion of each partner's planned expenditures and results in relation to both its partnership arrangement and its strategic outcomes.
15. *Contact Information*: Provide the contact information (address, phone number and e-mail) of the horizontal initiative manager who will be able to respond to inquiries on the horizontal initiative.
16. *Approved by*: Indicate the name of the person approving the horizontal initiative template.
17. *Date Approved*: Indicate the date when the horizontal initiative template was approved.

Instructions on How to Complete DPR Tables

(Instructions for completing the DPR tables are subject to change and will be finalized closer to the DPR exercise)

DPR tables compare planned spending to the actual expenditures for the most recently completed fiscal year.

Departments are to provide a brief explanation of the information presented and how it relates to the results achieved.

The *Planned Spending* column refers to the figures displayed in your RPP.

The *Total Authorities* column refers to total spending authorities received from the Treasury Board during the fiscal year.

The *Actual Expenditures* column refers to what is printed in Public Accounts of Canada.

Financial data can be presented in either thousands or millions of dollars (to one decimal point). Whichever value is chosen must be used consistently throughout the DPR.

If relevant, to the department the following 20 tables must be displayed in the DPR document:

1. Planned Spending and Full Time Equivalent (FTE)
2. Program Activities
3. Voted and Statutory Items listed in Main Estimates
4. Net Cost of Department
5. Contingent Liabilities
6. Loans, Investments and Advances (Non-Budgetary)
7. Source of Respendable and Non-Respendable Revenue
8. Revolving Fund - Statement of Operations; Statement of Cash Flows; and Projected Use of Authority
9. Resource Requirement by Branch or Sector
10. User Fees
11. Response to Parliament, Audits and Evaluations
12. Financial Statement
13. Sustainable Development Strategy

14. Procurement and Contracting
15. Details on Project Spending*
16. Status Report on Major Crown Services*
17. Details on Transfer Payments Programs (Grants, Contributions and Other Transfer Payments)*
18. Foundations (Conditional Grants)*
19. Alternative Service Delivery*
20. Horizontal Initiatives*

If tables 15 to 20 are relevant to the department, the department must **provide summary information in the printed DPR document** and reference the following TBS web site http://www.tbs-sct.gc.ca/est-pre/estime.asp

Departments are required to **fill-in templates that are available on the TBS web site** (along with the guidelines) http://www.tbs-sct.gc.ca/est-pre/estime.asp. Once the template is completed departments are to post them on their web site at the same time they post their tabled RPP document.

Departments are also to **provide a URL address** for the above-mentioned templates and submit it to the appropriate TBS contact along with their RPP print-ready material.

The templates are not to be inserted into the printed document. They will be **posted individually on the department's web site and TBS will link to them**.

* Special instructions apply to these tables.

This table summarises and offers a comparison of the Main Estimates, Planned Spending, Total Authorities and Actual Spending. If necessary, explain any negative or positive variances between the categories.

The Main Estimates amount must be identical to that printed in current Main Estimates. The Planned Spending amount must be identical to that printed in the RPP. Any significant variances should be addressed in a paragraph or two, immediately following the table.

Table 1: Comparison of Planned Spending and Full Time Equivalents

	2005-2006			
($ millions)	Main Estimates	Planned Spending	Total Authorities	Actual Spending
Enter the program activity title Enter the program activity title Enter the program activity title				
Total				

Total Less: Non-Respendable revenue Plus: Cost of services received without charge
Net cost of Department

Full Time Equivalents

Historical Comparison of Planned Spending and Full Time Equivalents

			2005-2006			
($ millions)	Actual 2003-04	Actual 2004-05	Main Estimates	Planned Spending	Total Authorities	Actual Spending
Enter the program activity title Enter the program activity title Enter the program activity title						
Total						

Full Time Equivalents						

Table 2: Program Activities

The following table provides resource information for the most recently completed fiscal year. Once completed only the columns with content need to be displayed. The Total Main Estimates and Total Planned Spending amounts must be identical to the amounts displayed in table 1. Any significant variances should be addressed in a paragraph or two, immediately following the table.

2005-2006										
	Budgetary						Non-Budgetary			
Program Activity	Operating	Capital	Grants and Contributions	Gross	Revenue	Net	Loans, Investments and Advances	Total Main Estimates	Adjustments (planned spending not in Main Estimates)	Total Planned Spending
PA title										
Main Estimates										
Planned Spending										
Total Authorities										
Actual Spending										
PA title										
Main Estimates										
Planned Spending										
Total Authorities										
Actual Spending										

Table 3: Voted and Statutory Items listed in Main Estimates

		2005-2006			
Vote or Statutory Item	Truncated Vote or Statutory Wording	Main Estimates	Planned Spending	Total Authorities	Actual Spending
XX	Operating expenditures				
XX	Capital expenditures				
XX	Grants and Contributions				
(S)	Minister of XXX - Salary and motor car allowance				
(S)	Contributions to employee benefit plans				
	Total				

Any significant variances should be addressed in a paragraph or two, immediately following the table.

Table 4: Net Cost of Department

This table is designed to show the net cost of a department. It begins with the actual spending and adds services received without charge, and then adds or subtracts respendable and non-respendable revenue to arrive at the net cost of the department.

Any significant information the department may want to present should be addressed in a paragraph or two, immediately following the table.

($ millions)	2005-2006
Total Actual Spending	
Plus: Services Received without Charge	
Accommodation provided by Public Works and Government Services Canada (PWGSC)	
Contributions covering employers' share of employees' insurance premiums and expenditures paid by TBS (excluding revolving funds)	
Worker's compensation coverage provided by Social Development Canada	
Salary and associated expenditures of legal services provided by Justice Canada	
Less: Non-respendable Revenue	
2005-2006 Net cost of Department	

Note: Total respendable and non-respendable revenue should match to a corresponding line in Table 1.

Table 5: Contingent Liabilities

Liabilities	($ millions)		
	March 31, 2002	March 31, 2003	March 31, 2004
Loans:			
• Detail			
• Detail			
• Detail			
Claims, Pending and Threatened Litigation			
Litigations:			
• Detail			
Non-litigations:			
• Detail			
Total			

Any significant information the department may want to present should be addressed in a paragraph or two, immediately following the table.

Table 6: Loans, Investments and Advances (Non-Budgetary)

This table is designed to display the Loans, Investments and Advances (the non-budgetary planned spending) a department is responsible for. Enter the non-budgetary information first by program activity and describe the loan, investment or advancement. Any significant variances should be addressed in a paragraph or two, immediately following the table.

($ millions)	Actual 2003-04	Actual 2004-05	2005-2006			
			Main Estimates	Planned Spending	Total Authorities	Actual Spending
Enter the program activity title Describe the loan, investment or advancement. Describe the loan, investment or advancement. **Repeat the process as often as necessary**						
Total						

Table 7: Sources of Respendable and Non-Respendable Revenue

For those departments that generate revenue, the following table identifies the source(s) of respendable and non-respendable revenue at the program activity level. Any significant variances should be addressed in a paragraph or two, immediately following the table.

Non-Respendable Revenue

($ millions)	Actual 2003-04	Actual 2004-05	2005-2006			
			Main Estimates	Planned Revenue	Total Authorities	Actual Revenue
Enter the first program activity title. Enter source(s) of respendable revenue Item 1 Item 2						
Enter the second program activity title. Enter source(s) of the respendable revenue						
Total Respendable Revenue						

Non-Respendable Revenue

($ millions)	Actual 2003-04	Actual 2004-05	2005-2006			
			Main Estimates	Planned Revenue	Total Authorities	Actual Revenue
Enter the first program activity title. Enter source(s) of respendable revenue Item 1 Item 2						
Enter the second program activity title. Enter source(s) of the respendable revenue						
Total Non-Respendable Revenue						

Table 8: Revolving Funds

Any significant variances should be addressed in a paragraph or two, immediately following the table.

Statement of Operations

This table refers to the operating surplus or deficit of a Revolving Fund and **not** to cash.

($ millions)	Actual 2003-04	Actual 2004-05	Main Estimates	Planned Spending	Authorized	Actual Spending
Respendable Revenue	4.7	4.8	4.7	**5.1**	5.3	5.2
Expenses						
Operating:						
Salaries and employee benefits	1.3	1.3	1.9	**1.9**	1.9	1.9
Depreciation	1.0	1.0	1.0	**.9**	.9	1.0
Repairs and maintenance	.3	.3	.2	**.2**	.2	.2
Administrative and support services	.3	.3	.3	**.3**	.3	.3
Utilities, materials and supplies	.4	.4	.4	**.4**	.4	.4
Marketing	.3	.3	.3	**.3**	.3	.2
Interest	.4	.4	.4	**.4**	.2	.3
	4.0	4.0	4.5	**4.4**	4.2	4.3
Surplus (Deficit)	.7	.8	.2	**.7**	1.1	.9

Since the table above refers to the Revolving Fund's operating surplus or deficit and not to cash requirements, the Fund has been calculated through accrual accounting. Therefore, the cash expenditures in the estimates do not affect the operating balance, and other items that must be considered when calculating the surplus or deficit do not require a direct cash outlay. The two can be reconciled as follows:

Repeat the Surplus (Deficit) line from the table above

Statement of Cash Flows

($ millions)	Actual 2003-04	Actual 2004-05	Main Estimates	Planned Spending	Authorized	Actual Spending
Surplus (Deficit)	.7	.8	.2	**.7**	1.1	.9
Add non-cash items:						
Depreciation/amortisation	.5	.6	.9	**1.0**	1.0	.9
Others (defined)	...	...	...	...	...	...
Investing activities:						
Acquisition of depreciable assets	(.2)	(.2)	(3.0)	**(1.3)**	(.6)	(.7)
Cash surplus (requirement)	1.0	1.2	(1.9)	**.4**	1.5	1.1

Projected Use of Authority

($ millions)	Actual 2003-04	Actual 2004-05	Main Estimates	Planned Spending	Authorized	Actual Spending
Authority	8.0	8.0	8.0	**8.0**	8.0	8.0
Drawdown:						
Balance as at April 1	(3.1)	(3.1)	(2.9)	**(4.8)**	(4.4)	(2.9)
Projected surplus (Drawdown)	1.0	1.2	(1.9)	**.4**	1.5	1.1
	(2.1)	(2.1)	(4.8)	**(4.4)**	(2.9)	(1.8)
Projected Balance at March 31	5.9	6.1	3.2	**3.6**	5.1	6.2

This line matches the Cash surplus line from the table above.

Table 9: Resource Requirements by Branch/Sector level

This table is designed to explain the distribution of funding to a department at the Branch or Sector level. Any significant variances should be addressed in a paragraph or two, immediately following the table.

2005-2006					
Organization	Program Activity	Program Activity	Program Activity	Program Activity	**Total**
Branch/Sector Name					
Planned Spending					
Total Authorities					
Actual Spending					
Branch/Sector Name					
Planned Spending					
Total Authorities					
Actual Spending					
Branch/Sector Name					
Planned Spending					
Total Authorities					
Actual Spending					

Table 10: User Fees

On March 31, 2004, Parliament gave legal effect to the User Fees Act with the aim of strengthening the elements of accountability, oversight, and transparency in the management of user fee activities. In light of the Act revisions to the 2003 External Charging Policy are expected. Departments are strongly advised to review the User Fees Act in its entirety and to seek legal counsel when interpreting the Act's applicability or other implementation requirements.

Section 7 of the *User Fees Act* requires that every Minister (with fees) cause a report to be tabled in Parliament containing specific user fee information. Under the new law, such reports must be tabled annually - on or before December 31 for the fiscal year having ended the previous March 31.

This User Fees template is provided in the following format such that departments may make use of the DPR as an existing parliamentary vehicle to meet the reporting requirements of the *User Fees Act*.

Departments will note that some of the reporting elements (e.g. forecast revenues and costs) are characteristic of information traditionally contained in RPPs. These elements are, nonetheless, required in this presentation in order to satisfy the requirements of the *Act*.

Departments are encouraged to be as comprehensive as possible and to respect the objective of transparency even in areas where complete adherence (due to lack of information) may not be possible at this time.

A. User Fee	Fee Type	Fee Setting Authority	Date Last Modified[B]	2005-06					Planning Years		
				Forecast Revenue ($000)	Actual Revenue ($000)	Full Cost ($000)	Performance Standard	Performance Results	Fiscal Year	Forecast Revenue ($000)	Estimated Full Cost ($000)
Indicate the name of each user fee as defined by the *User Fees Act*. User fees must be identified whether introduced or modified during 2005-06 or not	Identify the fee type as Regulatory (R) *Or* Other Products and Services (O) *A regulatory fee relates to an activity undertaken by a department that is integral to the effectiveness of a program and successful achievement of the program mandate requires moderating, directing, testing, or approving the actions of external parties.*	Identify the authority used to set or amend the fee e.g. Financial Administration Act *Oceans Act*	Indicate the date on which the fee was introduced or most recently amended *See section B. below for fees amended in fiscal year 2005-06.*	Indicate the projected revenue for 2005-06 in $000	Indicate actual revenue in $000	Indicate the full (estimated) cost Identify costs incurred by other departments in support of the fee activity	Express as a specific statement of quantity or quality of service provided Performance standards must be measurable e.g. processing time of 60 days per transaction or 80% satisfaction rate as measured through survey of every service recipient	Express as a specific measurement of results achieved against pre-established performance standard *e.g. 60-day processing standard met 87% of the time* *or* *94% of clients indicated 'good' or 'very good' satisfaction with service provided*	2005-06 2006-07 2007-08	Provide forecasted revenues for each planning year	Provide the estimated full cost for each planning year Identify costs incurred by other departments in support of the fee activity
				Report these figures on an accrual basis or note otherwise					Report these figures on an accrual basis or note otherwise		
				Sub-Total (R) Sub-total (O) Total	Sub-Total (R) Sub-total (O) Total	Sub-Total (R) Sub-total (O) Total			Sub-total Sub-total Sub-total	2005-06 2006-07 2007-08 Total	2005-06 2006-07 2007-08 Total

B. Date Last Modified:
Where the introduction or most recent amendment to a user fee occurred in 2005-06, briefly describe the rationale, consultation, and circumstances surrounding the fee change, including summary information on complaints raised during consultation, the establishment of an independent advisory panel and how that body dealt with complaints.

C. Other Information:
Departments may use this area to describe any significant factors or events that have impacted user fee activities. For example, how performance results may have been impacted by external factors, or what measures are being taken to address performance gaps.

Departments are encouraged to supplement the template with hyperlinks to their respective web sites that contain additional detail.

Table 11: Response to Parliamentary Committees, Audits and Evaluations

Departments are to provide a list of any responses to Parliamentary Committee reports; recommendations made by the Auditor General; and internal or external audits and evaluations that pertain to the department's work for the fiscal year under review, along with a link or reference to more information.

Response to Parliamentary Committees
Questions raised and link to response

Response to the Auditor General
Recommendations raised and link to response

External Audits or Evaluations
Name of audit or evaluation

Internal Audits or Evaluations
Name of audit or evaluation

Table 12: Financial Statements

The purpose of these statements is to present information on the financial position of departmental corporation at the reporting date, as well as its results of operations, net assets/liabilities and cash flow.

Departmental corporations listed in schedule II of the *Financial Administration Act* must include this information in their DPR document.

The financial statements should be produced in accordance with Treasury Board Accounting Standard 1.2 - Departmental and Agency Financial Statements which is available at the following URL address: www.tbs-sct.gc.ca/Pubs_pol/dcgpubs/accstd/tbasdafs_e.asp.

Table 13: Sustainable Development Strategies (SDS)

The purpose of reporting on the Sustainable Development Strategies (SDS) is to apprise parliamentarians of progress made against commitments contained in the SDS tabled in February 2001.

Departments should report progress against their commitments clearly and explicitly. For this purpose, the Commissioner of the Environment and Sustainable Development (CESD) has developed an inventory of the goals, objectives, targets and actions contained in the most recent SDS (http://www.oag-bvg.gc.ca/domino/oag-bvg.nsf/html/environment.html). Departments may wish to present highlights of their achievements in the DPR and provide a reference to a more detailed progress report. Since the CESD has stated that departmental progress will be audited against the inventory, departments may find it more efficient to use the inventory as the basis of their detailed progress report. If further information is required related to the reporting/monitoring of progress on SDS commitments, please contact the Commissioner of the Environment and Sustainable Development.

Departments and agencies should address the following points in their summary report in the DPR:

SUSTAINABLE DEVELOPMENT STRATEGIES	
Department/Agency:	
Points to address	**Departmental Input**
1. What are the key goals, objectives, and/or long-term targets of the SDS?	
2. How do your key goals, objectives and/or long-term targets help achieve your department's/agencies' strategic outcomes?	
3. What were your targets for the reporting period?	
4. What is your progress (this includes outcomes achieved in relation to objectives and progress on targets) to date?	
5. What adjustments have you made, if any? (To better set the context for this information discuss how lessons learned have influenced your adjustments)	

Departments listed below should report on specific results relating to their Sustainable Development Strategy:

- Agriculture and Agri-Food Canada
- Atlantic Canada Opportunities Agency
- Canada Customs and Revenue Agency
- Economic Development Agency of Canada for Quebec Regions
- Canadian Heritage
- Canadian International Development Agency
- Citizenship and Immigration Canada
- Department of Finance Canada
- Department of Foreign Affairs and International Trade
- Department of Justice
- Environment Canada
- Fisheries and Oceans Canada
- Health Canada
- Human Resources Development Canada
- Indian and Northern Affairs Canada
- Industry Canada
- National Defence
- Natural Resources Canada
- Parks Canada
- Public Works and Government Services Canada
- Solicitor General Canada
- Transport Canada
- Treasury Board of Canada Secretariat
- Veterans Affairs Canada
- Western Economic Diversification Canada

Other departments may report on progress towards meeting their SDS goals or commitments as appropriate.

Table 14: Procurement and Contracting

For reporting purposes departments may wish to consider the following example of procurement and contract reporting:

Department/Agency:	
Points to address:	**Organizations input:**
1. Role played by procurement and contracting in delivering programs	Procurement and contracting play a central role in the program delivery of this department. Particularly, procurement allows the department to obtain highly specialized research and analytical advice in support of its policy and program delivery. Contracting allows the department to achieve not only operational requirements, but also to spur economic growth within the Canadian economy.
2. Overview of how the department manages its contracting function.	The department operates in a decentralized environment with procurement personnel not only at Headquarters, but also in the regional offices. Contracting authority is also delegated in the same manner to purchasing managers across the department. This reflects the department's aim to have the delegations necessary to help managers deliver quality services and programs to Canadians and achieve the right balance between program knowledge and knowledge of key procurement related administrative regulations and policy. The contracting functional authority awards all contracts above $100,000 and, in addition, provides advice and guidance to managers on policy procedures. A departmental review committee (or quality assurance group) reviews all non-competitive contracts above $25,000 and competitive over $50,000. The department awards # of contracts valued at approximately $XXX.

Points to address:	Organizations input:
3. Progress and new initiatives enabling effective and efficient procurement practices.	The department has developed a Web site on the departmental intranet with departmental procurement operational policies and numerous tools. One such tool is a RFP template for various types of professional services contracts. It also provides information on established procurement instruments such as standing offers and supply arrangements useful for many types of services purchased by the department. This tool allows the program manager to focus efforts on the Statement of Work. The department is also partnering with two other departments that purchase similar services in order to pool resources to create Standing Offers that will be utilized by all three departments. Key Accomplishments: • Exceeded our targets for aboriginal procurements on a consistent basis. Worked in partnership with INAC to develop a supply arrangement specifically to address the Procurement Strategy for Aboriginal Business. • Implemented renewed training program for departmental senior managers on procurement planning and responsibility.

Departments may also wish to consult the following Web sites:

- *Government's Annual Contracting Activity Report*: www.tbssct.gc.ca/pubs_pol/dcgpubs/con_data/siglist_e.html
- *The Government's electronic tendering service* www.merx.com

Organizations listed below are required to report on procurement and contracting in their DPR:

- Canadian International Development Agency
- Canadian Space Agency
- Correctional Services Canada
- Fisheries and Oceans Canada
- Foreign Affairs and International Trade (Foreign Affairs Canada)
- Health Canada
- Human Resources and Skills Development Canada
- Indian and Northern Affairs Canada and Canadian Polar Commission
- Industry Canada
- International Trade Canada
- National Defence
- Natural Resources Canada
- Public Works and Government Services
- Royal Canadian Mounted Police
- Social Development Canada
- Transport Canada
- Treasury Board of Canada Secretariat

Table 15: Details on Project Spending

The purpose of this table is to identify departmental projects, capital, lease, information technology and Major Crown projects underway or completed during the reporting period, which exceed their delegated project approval level within the framework established in the government's project management policy suite and to explain the allocation of resources.

Projects are defined as a set of activities required to produce certain defined outputs, or to accomplish specific goals or objectives, within a defined schedule and resource budget. A project exists only for the duration of time required to complete its stated objectives. *The Government's project management policy suite* applies to any project for which the federal government will be:

- the owner of the end-product; or,
- the prime user of the end-product; or
- the entity responsible for delivering the product, including managing a contract or contracts for that purpose.

Information on project phases and project approval authorities are found at http://publiservice.tbs-sct.gc.ca/pm-gp/category-categorie.asp?Language=EN&site=PMD&id=081.

In order to reduce the volume of material in the DPR, departments are to provide a summary listing of projects that have exceeded their delegated project approval level along with the following statement "Further information on these projects can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp".

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled DPR document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

The following example of the template lists each individual project by Program Activity. Departments should identify the project, by applicable phase. Typically, project phases include: Initial Planning and Identification; Project Definition; Project Implementation; and Project

Close-out. Note: Treasury Board approvals are coincident with the Project Definition and Project Implementation phases.

This table is not intended to report project-like activities or initiatives funded through the Transfer Payment Policy.

	Current Estimated Total Cost	Actual 2003-04	Actual 2004-05	2005-2006			
				Main Estimates	Planned Spending	Total Authorities	Actual Spending
Program Activity							
Enter the project name and project phase							
Enter the project name and project phase							
Program Activity							
Enter the project name and project phase							
Enter the project name and project phase							

Table 16: Status Report on Major Crown Projects

Major Crown Projects (MCP) have cost estimates that exceed $100 million and are considered high risk. The Treasury Board may also direct that certain projects, with a total cost of less than $100 million but considered to be high risk, be designated as a MCP.

In order to reduce the volume of material in the DPR, departments are to provide a summary listing of designated MCP(s) along with the following statement "Further information on these Major Crown Projects can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp ".

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled DPR document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

This table is not intended to report project-like activities or initiatives funded through the Transfer Payment Policy.

Only lead departments should prepare a status report. A current list of designated Major Crown Projects is located at http://www.tbs-sct.gc.ca/rma/dpr/02-03/guidance/guide_e.asp#mcp

Projects exceeding $100 million, but that have not been assessed as high risk or designated as a MCP, should not be included in this table.

The following template information found on the web site should, at a minimum, consist of the following:

1. Description
2. Project Phase (Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out)
3. Leading and Participating Departments and Agencies
4. Prime and Major Sub-Contractor
5. Major Milestones
6. Progress Report and Explanations of Variances
7. Industrial Benefits

8. Summary of non-recurring expenditures

Details on each of these requirements are outlined below:

1. Description

This sub-section is used to describe and/or explain what the Major Cro project is and why it is being done.

2. Project Phase

This sub-section identifies the phase the project is currently at: Initial Planning and Identification or Project Definition or Project Implementation or Project Close-out.

3. Leading and Participating Departments and Agencies

This sub-section lists the participants (departments) associated with the Major Crown project.

Lead Department or Agency:	Enter the Leading Department's or Agency's name
Contracting Authority:	Enter the Department's or Agency's name
Participating Departments and Agencies:	Enter the Department's or Agency's name(s)

4. Prime and Major Sub-Contractors

This sub-section lists all contractors associated with the development of the Major Crown project.

Prime Contractor:	Enter the name of the company and the address using the city, province and country (where applicable).
Major Sub-Contractors:	Enter the name of the company and the address using the city, province and country (where applicable).

5. Major Milestones

This sub-section lists the major milestones associated with the progress of the Major Crown project.

Major Milestones	Date
List milestones relating to the progress of the project.	List the date the milestone occurred.

6. Progress Report and Explanations of Variances

This sub-section is to provide the reader with a progress report on how the Major Crown projects are doing. It should also bring attention to any variances in cost since the beginning of the project.

For example:

- In the beginning, Treasury Board approved the project name with an estimated cost of $XX million.
- On mm/dd/yyyy, Treasury Board granted additional monies to the project name due to ... the total cost is now estimated at $XX million.
- On mm/dd/yyyy enter the department's name used internal resources for $XX million to cover cost overruns for project name.
- The project name is currently running . . . on, over or under budget (provide explanations).
- The project name is to be completed by ...

7. Industrial Benefits

This sub-section is designed to inform the reader of the benefits to the Canadian industry as a whole, as well as listing the regions that will benefit from the project. A short list of the regions and the monies to be spent there should be displayed. For example:

Canadian industry in the following regions of Canada will benefit from the project name project:

Region	Cash Benefits
Atlantic Canada	$40 million
Quebec	$295 million
Ontario	$135 million
Western Canada	$80 million

8. Summary of Non-recurring Expenditures

This table was designed to inform the reader of one-time or non-recurring expenditures associated with each Major Crown project. The amounts displayed are cumulative.

($ millions)	Current Estimated Total Expenditure	**Forecast Expenditures to March 31, 2004**	Planned Spending 2005-2006	Future Years' Requirements
Enter the project name and the specific operation incurring the one-time expenditure	4.9	4.9	. . .	. . .
Enter the project name and the specific operation incurring the one-time expenditure	191.7	67.5	**1.5**	122.7

Table 17: Details on Transfer Payments Programs

The Policy on Transfer Payments states: "*departments must include in the Departmental Performance Report evidence of results achieved, related to results commitments and specific planned results in Reports on Plans and Priorities for each transfer payment program with transfers of excess of five million dollars*"

Departments are therefore required to report on the results of TPPs, or the progress made to date, against the planned results stated in the RPPs, for **each** TPP where total transfer payments **exceed five million dollars for the reporting fiscal year.**

"**All**" departments responsible for administering TPPs must complete **"one"** template for **"each"** TPP, including statutory transfer payment programs, where total TPs **exceeds five million dollars during the reporting year.**

Emphasis is placed on the reporting of results achieved, that is, reporting on how well a TPP is accomplishing its defined objectives, as measured against expected results and outcomes.

NOTE: Conditional Grants are to be reported separately using the "Conditional Grants to Foundations" template.

What are Transfer Payments (TPs)?

Transfer payments are payments made based on appropriations for which no goods or services are directly received. The three main types of transfer payments are grants, contributions, and other transfer payments (OTPs).

What are Transfer Payment Programs (TPPs)?

A **Transfer Payment Program** is defined as a collection of transfer payments (either voted or statutory) aimed at a common objective or set of objectives. Their purpose is "to further" departmental objectives and strategic outcomes and, as such, relate to departmental program activities (that reside in the PAA). TPPs leverage the strengths of communities and organizations to achieve specific government policy outcomes.

What to submit

In order to reduce the volume of material in the DPR, departments are to provide a summary listing of TPP in excess of $5 million along with the following statement *"Further information on these Transfer Payments Programs can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp "*.

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled DPR document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

The following table is an example of the template.

1) Name of Transfer Payment Program:						
2) Start Date:	3) End Date:		4) Total Funding:			
5) Description of Transfer Payment Program:						
6) Objective(s), expected result(s) and outcomes:						
7) Achieved results or progress made:						
	8) Actual 2003-04	**9) Actual 2004-05**	10) Planned Spending 2005-06	11) Total Authorities	12) Actual 2005-06	13) Variances
14) Program Activity (PA)*						
15) Total Grants						
15) Total Contributions						
15) Total Other Transfer Payments						
15) Total PA						
16) Total TPP						
17) Comments on Variances:						
18) URL to last evaluation:						

* For TPPs reporting through PAs, repeat relevant rows for each additional PA

The following information provides additional direction in completing table 17.

1. *Name of Transfer Payment Program*: provide the name of the program under which the Terms and Conditions (Ts & Cs) were approved and indicate whether the payments are statutory or voted
2. *Start Date*: indicate the initial date the program started
3. *End date*: indicate the date the program will sunset (the date until which payments are expected to be made - not the date the Terms and Conditions need to be renewed)
4. *Total Funding*: indicate the total amount allocated by the department to the program since its inception (start date to end of reporting period)
5. *Description of TPP*: describe the nature of the TPP (reason for its establishment) and provide details on the type of transfer payments involved
6. *Objective(s) expected result(s) and outcomes*: provide the goals, the planned results and the impact/effects of the TPP (should be consistent with your RPP which is based on the PAA)
7. *Achieved results or progress made*: provide the achieved results or the progress made against the expected results
8. *Actual 2003-04*: provide the actual amount spent in the fiscal year
9. *Actual 2004-05*: provide the actual amount spent in the fiscal year
10. *Planned 2005-06*: provide the estimated amount to be spent in the reporting year as identified in your RPP
11. *Total Authorities 2005-06*: provide the total amount authorized by Parliament in the reporting fiscal year (Main Estimates plus Supplementary Estimates)
12. *Actual 2005-06*: provide the actual total amount spent by the department on the TPP in the reporting fiscal year
13. *Variances*: provide the difference between the planned expenditures and the actual $ spent during the reporting year.
14. *Program Activity*: provide the title/name of the relevant "departmental" program activity (PA)*
15. *Total Grants, Total Contributions, Total Other Transfer Payments (OTPs) and Total PA*: complete the appropriate rows by providing the total dollar figure in each column

* For TPPs reporting through several program activities, repeat the relevant rows for each additional program activity

16. *Total Transfer Payment Program*: provide the total dollar figure for each column
17. *Comments on Variances*: explain why the variance (between planned expenditures and the actual $ spent, during the reporting year) occurred, and, apprise of plans to bring expectations and capacity into alignment where required.
18. *URL to Last Evaluation*: provide the hyperlink to last evaluation carried out on the TPP or indicate the due date for the next evaluation if no evaluation has been carried out yet

Table 18: Foundations (Conditional Grants)

Budget 2003, Chapter 7, identified measures to improve the transparency and public accountability of foundations funded through conditional grants and included mandatory requirements for reporting in Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs).

Accordingly, departments responsible for administering funding agreements must report on the significant results achieved by the Foundation(s) in its DPR for the duration of the funding agreement and situate these results within the overall results achieved by the department.

"**All**" departments responsible for administering conditional grant agreements must complete "**one**" template for "**each**" foundation, "**each**" year, for the **duration of the funding agreement**.

Departments must also incorporate any significant or noteworthy findings from independent evaluations into their annual DPR.

What are Conditional Grants?

Conditional grants are transfer payments generally made to not-for-profit organizations for use over a number of years (or in perpetuity), for a specified purpose, pursuant to conditions contained in a funding agreement. In some cases, these organizations are referred to as Foundations.

Because these organizations receive funding to be used over a number of years (or in perpetuity), departments are to report not only when the funding occurs but also **throughout the life of the funding agreement.**

What to submit

In order to reduce the volume of material in the DPR, departments are to provide a summary listing of Foundations using conditional grants along with the following statement *"Further information on these Foundations can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp "*.

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled DPR document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

The following table is an example of the template.

1) Name of Foundation:						
2) Start Date:	3) End Date:	4) Total Funding:				
5) Description of Funding:						
6) Objective(s), expected result(s) and outcomes:						
7) Achieved results or progress made (within overall departmental results achieved):						
	8) Actual 2003-04	9) Actual 2004-05	10) Planned 2005-06	11) Total Authorities	12) Actual 2005-06	13) Variances
14) Conditional Grant(s)						
15) Comments on Variances:						
16) URL to last evaluation:						
17) URL to Foundation site:						
18) URL to Foundation's Annual Report						

The following information provides additional direction in completing table 18:

1. *Name of Foundation*: provide the name of the Foundation
2. *Start Date*: indicate the date the first agreement was signed/started
3. *End date*: indicate the date the last agreement terminates/closes, if available
4. *Total Funding*: indicate the total amount allocated to the Foundation since the start date
5. *Description of Funding*: describe the nature of the endowment (reason for its establishment) administered by the Foundation
6. *Objective(s) expected result(s) and outcomes*: provide the goals, the planned results and the impact/effects of the program
7. *Achieved results or progress made*: provide the achieved results or the progress made against the expected results and situate these results within the overall result achieved by the department
8. *Actual 2003-04*: provide the actual amount spent in the fiscal year by the department

9. *Actual 2004-05*: provide the actual amount spent in the fiscal year by the department
10. *Planned 2005-06*: provide the estimated amount to be spent in the reporting year as identified in the departmental RPP
11. *Total Authorities 2005-06*: provide the total amount authorized by Parliament in the reporting year (Main Estimates plus Supplementary Estimates)
12. *Actual 2005-06*: provide the actual total amount spent by the department on Foundation in the reporting fiscal year
13. *Variances*: provide the difference between the planned expenditures and the actual $ spent during the reporting year
14. *Conditional Grant(s):* complete the row by providing the total dollar figures in each column, if applicable
15. *Comments on Variances*: explain why the variance (between planned expenditures and the actual $ spent during the reporting year) occurred, and, apprise of plans to bring expectations and capacity into alignment where required.
16. *URL to Last Evaluation*: provide the hyperlink to last evaluation carried out on the foundation or indicate the due date for the next evaluation if no evaluation has been carried out yet
17. *URL to Foundation site:* provide link to the foundation's site to facilitate access to further information on the organization and funding.
18. *URL to Annual Report*: provide link to foundation's annual report tabled by Minister

Table 19: Alternative Service Delivery

This purpose of this table is to display active or completed initiatives to deliver programs or services that contribute significantly to the achievement of a department's or agency's mandate using alternative organizational forms and delivery mechanisms.

These reporting requirements apply to federal government departments and agencies listed in Schedules I, I.1, and II of the *Financial Administrative Act*, except where there is a statutory exemption (e.g., Canada Revenue Agency).

Departments and agencies are to report on the status of significant new Alternative Service Delivery (ASD) initiatives or renewal of existing ASD initiatives that are proposed or planned over the next three years.

A significant initiative has annual spending in excess of $20 million or meets any of the following criteria:

- poses a significant risk to the continuity of service delivery to Canadian citizens;
- represents a substantial change to the existing mix of industrial and regional benefits;
- includes sensitive issues in financial or human resource management that require Treasury Board ministerial direction;
- has an impact on the rights or entitlements of Canadian citizens;
- contributes significantly to the achievement of the department's mandate;
- or has an impact on official languages.

Possible alternative organizational forms and delivery mechanisms include special operating agencies, legislated service agencies, departmental corporations, Crown corporations, administrative tribunals, shared governance corporations, partnerships and collaborative arrangements, contracting out, and other options described in the Treasury Board Secretariat's ASD site at http://www.tbs-sct.gc.ca/asd-dmps.

In order to reduce the volume of material in the DPR, departments are to provide a summary listing of programs or services using alternative service delivery along with the following statement "Further information on these Programs or Services can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp ".

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled DPR document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

Alternative Service Delivery for DEPARTMENT X

Name of ASD Initiative	Current Status	Start-up Date	Contact
Name of program or service			
Name of program or service			
Name of program or service			

Table 20: Horizontal Initiatives

The objective of reporting on horizontal initiatives is to provide parliamentarians, the public and government with an overall picture of public expenditures, plans and priorities for all major horizontal initiatives.

A horizontal initiative is an initiative in which partners[a], from two or more organizations, have established a formal funding agreement (e.g. Memorandum to Cabinet, Treasury Board Submission, federal/provincial agreement) to work toward the achievement of shared outcomes[b]. Examples of horizontal initiatives include the Climate Change Initiative, Canada's Drug Strategy, and the Youth Employment Strategy.

A Horizontal Initiative template must be completed for all major horizontal initiatives that:

- Have been allocated federal funds that exceed $100M for the entire initiative; or
- Are key to the achievement of government priorities; or
- Have a high public profile.

The Department, who's Minister sponsored the Memorandum to Cabinet or other formal agreements, is responsible for submitting the Horizontal Initiative Template to TBS[c] on behalf of all federal partners. The Horizontal Initiative Template should be converted to html format and translated in both official languages.

Federal partners who have received significant funding to deliver public programs are responsible for providing the lead department with planned expenditures and results information and contributing to the completion of the Horizontal Initiative Template.

If a department's involvement in a horizontal initiative is key to the achievement of its strategic outcome(s), the department should reflect this in the main body of the DPR.

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[a] **Types of Partners**: Other federal departments or agencies, other national governments, provincial and territorial governments, municipal governments, non-governmental organizations, private sector organizations, first nations, and other organizations.

[b] A **Shared Outcome** is an outcome that partnering departments plan to achieve as a result of their collective programming efforts. A shared outcome should contribute to the achievement of the partners' strategic outcomes.

[c] *Horizontal Templates* should be submitted to Irma Bala at Bala.Irma@tbs-sct.gc.ca (telephone (613) 946-4667) on the same due date as the RPP. Irma Bala can also answer questions about reporting requirements on horizontal initiatives. Examples of completed *Horizontal Templates* can be found on the TBS Horizontal Initiative Website (http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/hrdb-rhbd/profil_e.asp).

In order to reduce the volume of material in the DPR, departments are to provide a summary listing of programs horizontal initiatives they are involved in and indicate whether or not they are the lead or a partner along with the following statement " Further information on Horizontal Initiatives can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp ".

Departments are then required to fill-in a template for this table. The template is available on the TBS web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/estime.asp.

Note, the template is not to be inserted into the printed document. Departments are to post their completed template on their web site at the same time they post their tabled DPR document.

Departments must provide a URL address for the template along with their print-ready material. This will allow TBS to link to the appropriate information.

The following table is an example of the template.

Horizontal Initiative						
1. Name of Horizontal Initiative:			2. Name of Lead Department(s):			
3. Start Date of the Horizontal Initiative:		4. End Date of the Horizontal Initiative		5. Total Federal Funding Allocation:		
6. Description of the Horizontal Initiative:						
7. Shared Outcome(s):						
8. Governance Structure(s):						
9. Federal Partners Involved in each Program	10. Names of Programs	11. Total Allocation	12. Forecasted Spending for 2005-06	13. Actual Spending in 2005-06	14. Planned Results for 2005-06	15. Achieved Results in 2005-06
1.	(a)	$	$	$		
	(b)	$	$	$		
	(c)	$	$	$		
2.	(a)	$	$	$		
	(b)	$	$	$		
	(c)	$	$	$		
3.	(a)	$	$	$		
	(b)	$	$	$		
		Total $	Total $	Total $		
16. Comments on Variances:						
17. Results Achieved by Non-federal Partners:						
18. Contact Information:		19. Approved by:		20. Date Approved:		

The following information provides additional direction in completing table 20:

1. *Name of horizontal initiative*: Provide the name of the horizontal initiative under which the Memorandum to Cabinet or other formal agreement was submitted, e.g. Canada's Drug Strategy - Renewed.
2. *Name of lead department(s):* Provide the name of lead department(s), e.g. Health Canada.
3. *Start date of the horizontal initiative*: Indicate the start date of the horizontal initiative. If programs have different start dates, indicate the date when the first program started.
4. *End date of the horizontal initiative*: Indicate the end date of the horizontal initiative funding allocation. If programs have different end dates, indicate the date when the last program will end. Indicate "ongoing" if the initiative has been allocated ongoing funding.
5. *Total funding allocated to the initiative*: Indicate total federal funding allocated (start to end date) to the horizontal initiative.
6. *Description of the horizontal initiative*: Provide a brief description of the horizontal initiative, including a rationale for the initiative, its linkages to government plans and priorities, and objectives. Provide links to further information, where applicable, as well.
7. *Shared outcome(s):* Outcomes are targeted results to be achieved by all partners involved in the horizontal initiative. They indicate short- and long-term benefits to Canadians. Good outcomes are measurable, directional in nature, and provide some indication of the extent of change being pursued, e.g. reduce the availability of illicit drugs and harmful substances in Canada; reduce the demand for illicit drugs and harmful substances in Canada.
8. *Governance structure(s)*: Indicate the interdepartmental decision-making body and interdepartmental committees and co-ordinating structures established by the partners involved in the horizontal initiative, e.g. a ministers/deputy ministers/assistant deputy ministers' committee (decision-making body); a general directors' committee; a management board; a secretariat; or an external advisory committee.
9. *Federal partners involved in each program*: Provide the name of each federal department involved in the horizontal initiative, including lead departments. *Please add rows if the space provided does not permit you to report on all partners.*
10. *Names of programs*: Provide the names of key federal programs by partner funded under the horizontal initiative. Provide links for further information, where applicable, as well. Expenditure and results information should be provided by partner and by program. *Please add rows if the space provided does not permit you to report on all programs.*
11. *Total allocation*: Indicate the total federal funding allocation (start to end date) per partner and program for the duration of the initiative.

12. *Forecasted spending for 2005-06*: Indicate the forecasted spending for fiscal year 2005-06.
13. *Actual spending in 2005-06*: Indicate actual spending during fiscal year 2005-06.
14. *Planned results for 2005-06*: Indicate what your planned results were for fiscal year 2005-06.
15. *Achieved results in 2005-06*: Indicate the results achieved in fiscal year 2005-06. If they are different from planned results, provide an explanation in the comments section.
16. *Comments on variances*: Provide any comments you may have regarding variances in expenditures and results.
17. *Results achieved by non-federal partners*: Provide a narrative on the achievements made by other non-federal partners. This should include a discussion of each partner's expenditures and performance accomplishments in relation to both its partnership arrangement and its strategic outcomes.
18. *Contact information*: Provide the contact information (address, phone number, and e-mail address) of the horizontal initiative manager who will be able to respond to inquiries made for further information on the horizontal initiative.
19. *Approved by*: Indicate the name of the person approving the horizontal initiative template.
20. *Date approved*: Indicate the date when the horizontal initiative template was approved.

Section IV – Other Items of Interest

This section is designed to provide an area for departments to include additional items of interest that may not be covered in the RPP or DPR guidelines.

For example, if departments wish to address corporate services as an item of interest, we would recommend one or two pages be provided that cover the following:

- A description of corporate services (as per the PAA);
- Total corporate service spending (as per the Annual Reference Level Update (ARLU)) for the RPP and actual spending for the DPR;
- Allocation of corporate services funding among the other program activities as displayed in the Main Estimates (based on the allocation model used in the ARLU);
- Sharing of corporate services functions with other departments;
- Any specific initiatives or areas that impact one or more of the departmental priorities or impact significantly on overall departmental performance (as discussed in Section I) and a clear explanation on how they are impacting them.

General Information

Tabling in Parliament

Report on Plans and Priorities, are expected to be tabled in the House of Commons in late March and the *Departmental Performance Reports* in early November. The exact dates will be conveyed to the Senior Financial Officers and RPP\DPR Co-ordinators via a call letter.

Treasury Board of Canada, Secretariat (TBS) and Departmental Responsibilities

Although the President of the Treasury Board will table these documents on behalf of Ministers, responsibility for the quality, integrity, completeness and translation of the information presented to Parliament rests with the department.

The department is to use its departmental symbol on the first inside page provided that it have been approved by the Federal Identity Program (FIP) or has been granted an exemption.

The department must continue to provide its minister's signature on the first inside page of the print-ready document if he or she has not signed the Minister's message. TBS will continue to print, table and distribute all RPP documents.

The department will continue to be charged overtime fees as a result of failing to submit a complete document (with the Minister's signature) by the official submission due date.

The department will continue to be charged for copies to Parliament and to the Depository Services Program.

Inquiries

All inquiries should be directed to the appropriate Officer identified on the Contact List.

What to Submit

Departments **must** provide a one-sided original-signed submission along with four copies (in each official languages), a print order form, the original electronic file, a plain vanilla html file and a PDF file.

In accordance with the Government On-line policy, the planning and performance documents are to be made available on the Internet. The archive of earlier versions is located at:

http://www.tbs-sct.gc.ca/tb/estimate/estimE.html or
http://www.tbs-sct.gc.ca/tb/estimate/estimF.html.

TBS will post all RPP and DPR documents in HTML and PDF on its Internet site.

The department is to clearly label all diskettes or CDs with a departmental contact and phone number and to specify which software and version is being used (e.g., WordPerfect 8.0). The department is then welcome to copy or link to the TBS files after tabling has occurred.

Where to Submit

	RPP	DPR
Send all material to: Treasury Board Mail Room 300 Laurier Ave. West Level P-3W Ottawa, Ontario K1A 0R5	To the attention of: Admin. Assistant Estimates Production EOR Sector 7th Floor, East Tower	To the attention of: Admin. Assistant Results Based Management EOR Sector 9th Floor, West Tower

We recommend that the department deliver its RPP or DPR document to TBS by messenger.

TBS Web Site

This guide and other Estimates material can be found on the Treasury Board of Canada, Secretariat site at:

http://www.tbs-sct.gc.ca/tb/estimate/estimE.html or
http://www.tbs-sct.gc.ca/tb/estimate/estimF.html

Electronic Reporting

Along with paper copies, RPPs and DPRs must be submitted electronically to TBS in PDF and HTML formats.

This section provides guidance on how electronic versions of RPPs and DPRs should be formatted and programmed. This text is therefore relatively technical and aimed at the personnel responsible for producing these electronic files.

Consequently, these instructions assume that the reader is proficient in HTML programming and PDF file manipulation.

For sake of clarity, the term "document" refers to the RPP or DPR being submitted, and the term "department" refers to departments or agencies authoring the RPP or DPR.

Submission process for electronic versions of RPPs/DPRs

The department can email or send a CD or diskette(s) with electronic copies of the document, in both official languages, to the appropriate TBS Officer (see Contact List).

Three electronic formats are to be provided:

PDF format (viewable with Adobe Acrobat 4.0 and up)

HTML format, along with relevant images in .GIF or .JPG formats

Native format used to author the document (i.e. MS Word, Word Perfect, etc.)

The CD or diskette(s) should be labelled with: title of the document; department's name; file formats provided; departmental contact; and telephone number.

For example:

RPP 05-06 Canadian Heritage PDF, HTML, MSWord versions Jane Doe, (999) 999-9999

Web links in PDF and HTML versions

PDF and HTML versions will be posted electronically on the TBS web site. It is important to ensure that web links provided in these files are functional and up to date. Also, make sure that all URL addresses in web links start with "http://".

Specific Requirements for HTML Files

Organization of files on CD/Diskette

The document should be submitted into one HTML file for each official language, so that the whole content in each language appears in one single web page. Each HTML should include a table of contents followed by the body of the document.

Images should be placed in an "image" sub-directory.

Replace references to page numbers with hyperlinks and anchors

Page numbers used in PDF and native versions of the document are irrelevant in HTML. Textual references to page numbers, including those found in the table of contents, should be replaced with hyperlinks pointing to the appropriate area of the document.

Footnotes

Footnote references in tables and text should feature hyperlinks that point to corresponding footnote text. The text should be located directly below the section or table it serves.

HTML conversion issues using popular word processing software

HTML conversions resulting from the "Save to HTML" feature from popular word processing software such as MS Word and Word Perfect provide HTML code filled with formatting information that conflicts with the CLF style sheet. As a result, direct HTML output from these software tools is not acceptable. It is instead recommended to use HTML editing tools, such as Microsoft Front Page, to prepare the HTML files and eliminate unnecessary coding.

Use of HTML validation service

Once the HTML document is prepared, it is recommended that the department use a validation service. The service will alert to the use of poor coding and illegal instructions. A free validation service is offered at http://validator.w3.org/file-upload. HTML. The code should be tested with HTML 4.01 Transitional set as the minimum acceptable specification. Two lines of code must be added at the very top of your HTML files before proceeding to validation:

<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">

<meta http-equiv="Content-Type" content="text/html, charset=iso-8859-1">

Common Look and Feel - Government Standards

TBS is using a specialized toolkit that transposes the visual appearance of received HTML to meet Common Look and Feel (CLF) standards for web publishing (see http://www.cio-dpi.gc.ca/clf-nsi/index_e.asp). This process is most successful when the following rules are observed regarding web files received from departments:

Body text

Body text in HTML should be one column wide and fit into 450 pixels.

Formatting and conflicts with the CLF style sheet

Several HTML tags conflict with the CLF style sheet and must not be used such as the <font> tag,. Only use the following font tags:

Headers tags <h1>, <h2>, <h3>, <h4>

Bold font tag

Italic font tag

HTML files submitted should not use any scripting (JavaScript, VBScript, ASP, etc.) or framing.

Tables

An honest attempt should be made to fit tables in a width of 450 pixels.

If a table cannot be squeezed into 450 pixels without harming its clarity, a maximum size of 650 pixels is tolerated. Most PC users will still be able to view and print a table 650 pixels wide in its entirety.

Tables wider the 650 pixels should be transferred into an image file and processed as diagrams (see below)

Diagrams

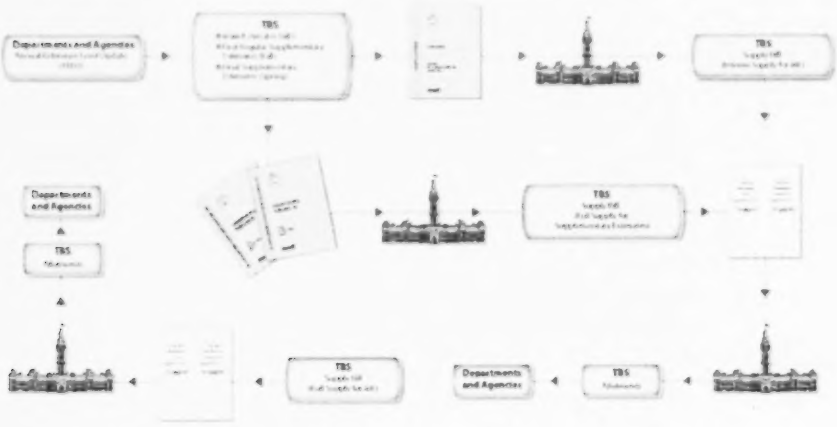
Any diagram or very wide table should be converted into an image file. The image file should be provided in JPG or GIF format and be of sufficiently high resolution so that its text remains legible at 100% zooming.

All image files, whether diagrams, tables or photographs, must have an appropriate text descriptor ("alt" instruction) to support screen readers used by the visually impaired.

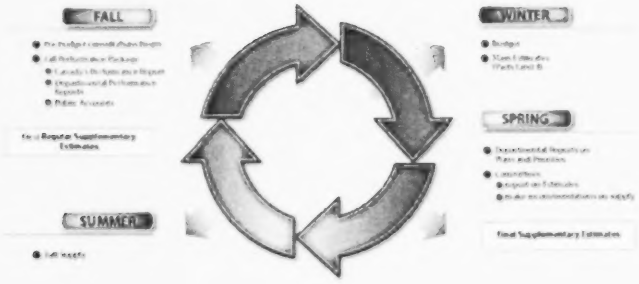
When the image exceeds 450 pixels in its native size, its view should be reduced in the HTML page to 450 pixels, but available in its native resolution by clicking on the reduced view. Note that the same GIF file is used for both the reduced and the native size views.

Government Expenditure Cycle

The government's fiscal year runs from April 1 to March 31



Reporting Cycle



The Estimates Family

Canada

RPP/DPR Relationships to Other Expenditure Management Documents

The Reports on Plans and Priorities (RPP) and Departmental Performance Reports (DPR) are two of eleven products that pertain to a normal government expenditure cycle and that are tabled in Parliament:

1. Minister of Finance's Budget
2. The Government Expenditure Plan and Main Estimates (Parts I and II of the Estimates)
3. Interim Supply for Main Estimates
4. Full Supply for Main Estimates
5. Supplementary Estimates (A)
6. Full Supply for Supplementary Estimates (A)
7. Supplementary Estimates (B)
8. Full Supply for Supplementary Estimates (B)
9. Reports on Plans and Priorities (Part III of the Estimates)
10. Public Accounts.
11. Departmental Performance Reports (Part III of the Estimates)

The Budget is the Government's statement of its fiscal, economic and social policies and sets out government-wide priorities for the upcoming year. It is prepared by the Department of Finance and the Minister of Finance announces these policies in a statement, known as the "Budget Speech". The Budget sets out the Government's broad spending plans and programs for the upcoming year, including the amount of money needed to finance these activities and how the money will be obtained. It is a blueprint for how the Government wants to set the annual economic agenda for Canada. The budget is usually tabled in early spring and, at times, can be preceded by an *Economic and Fiscal Update*. Departmental spending plans, as reflected in Estimates that are tabled in Parliament for approval, are based on the priorities and initiatives outlined in the Government's Budget.

Estimates – The purpose of Estimates is to present to Parliament information in support of budgetary and non-budgetary spending authorities that will be sought through Supply Bills[(a)]. These authorities are divided into two categories - Voted and Statutory.

[(a)] Supply Bills are introduced to Parliament and once granted royal assent become Appropriation Acts.

Voted authorities are those for which the government must seek Parliament's approval annually through an Appropriation Act. Statutory authorities are those that Parliament has approved through other legislation and sets out both the purpose of the expenditures and the terms and conditions under which they may be made. Statutory spending is included in the Estimates for information only.

The Estimates family consists of several parts, of which Parts I and II are co-joined:

Part I of the Estimates - The Government Expenditure Plan provides an overview of federal spending (the government's proposed expenditure requirements for the new fiscal year) and explains the relationship of the key elements of the Main Estimates to the Expenditure Plan as set out in the Budget.

Part II of the Estimates - Main Estimates (also known as "the Blue Book") identifies the majority[(b)] of the government's proposed spending for the upcoming fiscal year. In addition to several summary listings at the front of the document, individual department, agency and appropriation-dependent Crown corporation resource requirements are displayed by "program activity" - broken down, as appropriate, into a variety of components including: Operating, Capital, Transfer Payments, Loans Investments and Advancements and Revenues.

Parts I and II of the Estimates are tabled concurrently on or before March 1 in accordance with House of Commons Standing Order 81(4).

Main Estimates support the introduction of two Supply Bills. Interim Supply for Main Estimates (in March) normally provides three months worth of funding, giving Standing Committees time to review the proposed spending requests. Full Supply for Main Estimates (in June) provides the balance of funding once the Standing Committees have completed their review using the more detailed document Reports on Plans and Priorities (RPP).

Supplementary Estimates are used to seek spending authority for insufficiently developed items at the time Main Estimates were prepared. They also provide information on new items and update forecasts on statutory programs.

Supplementary Estimates are normally tabled twice a year, in early November and late February/early March. Under special circumstances, multiple Supplementary Estimates documents can be tabled within a fiscal year.

(b) The balance of the government's proposed spending is identified through Supplementary Estimates.

Supplementary Estimates documents support their corresponding supply bills, which are introduced to Parliament in December and March in accordance with established Parliamentary supply protocols.

Part III of the Estimates – Departmental Expenditure Plans are divided into two components: Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs). With some exceptions, all of the departments and agencies named in Schedules I, I.1 and II of the *Financial Administration Act* must prepare an annual RPP and a DPR document. Crown corporations do not prepare these documents.

The Report on Plans and Priorities is an individual departmental planning document covering a three-year period. Its fundamental purpose is to provide an opportunity for departments and agencies to explain and justify to Parliament their detailed spending plans and priorities as they relate to the proposed authorities outlined in Part II of the Estimates.

Planned spending is presented on a program by activity basis and is linked to a department's strategic outcomes, departmental priorities, programs, services, and expected results. Additional detail on major capital and crown projects, grants and contributions, revenues, revolving funds, loans, investments and advances, and net program costs is also provided. Special reporting requirements have been added over the last several years to deal with Foundations, External Charging, Alternative Service Delivery, and Major Regulatory and Horizontal Initiatives.

To ensure that the planned spending figures presented in the RPPs are consistent with the Main Estimates and the Budget announcement, which normally occurs in late February, the RPPs are traditionally tabled in Parliament towards the end of March. Standing Committees use these detailed documents to help review departmental requests before they report back to Parliament in June (which is when the balance of Supply for Main Estimates is requested).

The Departmental Performance Report is an individual departmental performance report covering the most recently completed fiscal year. Its fundamental purpose is to provide Parliamentarians with a report on results and accomplishments as established in the corresponding RPP in order to provide parliamentarians with a sense of confidence in the government's sound stewardship of public resources.

The financial information presented in the DPR deals with actual expenditures that are reflected in Public Accounts. The financial information is presented on a program by activity basis and is linked to a department's strategic outcome, departmental priorities, programs, services and results. The additional detail and special reporting requirements are the same as that outlined in the RPP above. DPRs are normally table in late October or early November.

Parliamentarians may also use these documents to ensure that departments and agencies are performing as anticipated or may serve as a basis to review a program, service or priority as necessary.

The Public Accounts of Canada is an annual statement and review of government expenditures prepared by the Receiver General as required by section 64 of the *Financial Administration Act*. The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments, agencies and Crown corporations. Public Accounts are normally tabled in the fall preceding the tabling of DPRs.

Contact List

Josée Boisvert	(613) 952-6009	Boisvert.Josee@tbs-sct.gc.ca
Victoria Carlan	(613) 941-6473	Carlan.Victoria@tbs-sct.gc.ca
Glenn Crone	(613) 957-2602	Crone.Glenn@tbs-sct.gc.ca
Anita Doraty	(613) 946-6215	Doraty.Anita@tbs-sct.gc.ca
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Helen King	(613) 957-0570	King.Helen@tbs-sct.gc.ca
Margo Milligan	(613) 957-9653	Milligan.Margo@tbs-sct.gc.ca
Line Toutain	(613) 957-2575	Toutain.Line@tbs-sct.gc.ca
Vanessa Voss	(613) 957-2614	Vanessa.Voss@tbs-sct.gc.ca

Department/Agency	RPP	DPR
Agriculture and Agri Food Canada	Line Toutain	Josée Boisvert
Atlantic Canada Opportunities Agency	Line Toutain	George Hack
Canada Border Services Agency	Line Toutain	Margo Milligan
Canada Revenue Agency	Helen King	Margo Milligan
Canada Economic Development for Quebec Regions	Line Toutain	Josée Boisvert
Canada Firearms Centre	Line Toutain	Margo Milligan
Canada Industrial Relations Board	Vanessa Voss	Glenn Crone
Canadian Artists and Producers Professional Relations Tribunal	Vanessa Voss	Glenn Crone
Canada School of Public Service	Vanessa Voss	Glenn Crone
Canadian Centre for Occupational Health and Safety	Vanessa Voss	Glenn Crone
Canadian Environmental Assessment Agency	Vanessa Voss	Glenn Crone
Canadian Food Inspection Agency	Line Toutain	Josée Boisvert
Canadian Forces Grievance Board	Helen King	Glenn Crone
Canadian Grain Commission	Line Toutain	Glenn Crone.
Canadian Heritage	Helen King	Victoria Carlan
Canadian Human Rights Commission	Vanessa Voss	Glenn Crone
Canadian Human Rights Tribunal	Vanessa Voss	Glenn Crone
Canadian Institutes of Health Research	Helen King	Glenn Crone
Canadian Intergovernmental Conference Secretariat	Anita Doraty	Glenn Crone
Canadian International Development Agency	Line Toutain	Margo Milligan
Canadian International Trade Tribunal	Anita Doraty	Glenn Crone

Department/Agency	RPP	DPR
Canadian Nuclear Safety Commission	Anita Doraty	Glenn Crone
Canadian Radio-television and Telecommunications Commission	Helen King	Glenn Crone
Canadian Space Agency	Line Toutain	Josée Boisvert
Canadian Transportation Agency	Anita Doraty	Glenn Crone
Citizenship and Immigration Canada	Helen King	Margo Milligan
Commission for Public Complaints Against the Royal Canadian Mounted Police	Line Toutain	Glenn Crone
Competition Tribunal	Line Toutain	Glenn Crone
Copyright Board Canada	Line Toutain	Glenn Crone
Correctional Service Canada	Line Toutain	Margo Milligan
Courts Administration Service	Vanessa Voss	Glenn Crone
Environment Canada	Vanessa Voss	George Hack
Finance Canada, Department of	Anita Doraty	Margo Milligan
Financial Transactions and Report Analysis Centre of Canada	Anita Doraty	Glenn Crone
Fisheries and Oceans Canada	Vanessa Voss	Josée Boisvert
Foreign Affairs Canada	Line Toutain	Margo Milligan
Hazardous Materials Information Review Commission Canada	Helen King	Glenn Crone.
Health Canada	Helen King	Victoria Carlan
Human Resources and Skills Development Canada	Vanessa Voss	Victoria Carlan
Immigration and Refugee Board	Helen King	Glenn Crone
Indian and Northern Affairs Canada and Canadian Polar Commission	Helen King	Victoria Carlan
Indian Residential Schools Resolution Canada	Anita Doraty	Glenn Crone
Industry Canada	Line Toutain	George Hack
Infrastructure Canada	Vanessa Voss	Glenn Crone
International Trade Canada	Anita Doraty	Josée Boisvert
Justice Canada, Department of	Vanessa Voss	Margo Milligan
Law Commission of Canada	Vanessa Voss	Glenn Crone
Library and Archives of Canada	Helen King	Glenn Crone
Military Police Complaints Commission of Canada	Helen King	Glenn Crone
NAFTA Secretariat, Canadian Section	Anita Doraty	Glenn Crone
National Defence	Helen King	Margo Milligan
National Energy Board	Vanessa Voss	Glenn Crone

Department/Agency	RPP	DPR
National Film Board	Helen King	Glenn Crone
National Parole Board	Line Toutain	Glenn Crone
National Research Council Canada	Line Toutain	George Hack
National Round Table on the Environment and the Economy	Anita Doraty	Glenn Crone
Natural Resources Canada	Anita Doraty	Josée Boisvert
Northern Pipeline Agency Canada	Vanessa Voss	Glenn Crone.
Office of the Auditor General of Canada	Anita Doraty	Margo Milligan
Office of the Chief Electoral Officer	Anita Doraty	Glenn Crone
Office of the Commissioner for Federal Judicial Affairs	Vanessa Voss	Glenn Crone
Office of the Commissioner of Official Languages	Anita Doraty	Glenn Crone
Office of the Superintendent of Financial Institutions Canada	Anita Doraty	Glenn Crone
Offices of the Information and Privacy Commissioners	Vanessa Voss	Glenn Crone
Parks Canada	Vanessa Voss	Josée Boisvert
Patented Medicine Prices Review Board Canada	Helen King	Glenn Crone
Privy Council Office	Anita Doraty	Margo Milligan
Public Health Agency of Canada	Helen King	Glen Crone
Public Safety and Emergency Preparedness Canada	Line Toutain	Margo Milligan
Public Service Commission of Canada	Helen King	Margo Milligan
Public Service Human Resources Management Agency of Canada	Vanessa Voss	Margo Milligan
Public Service Staff Relations Board	Helen King	Glenn Crone
Public Service Staffing Tribunal	Helen King	Glenn Crone
Public Works and Government Services Canada	Vanessa Voss	Margo Milligan
RCMP External Review Committee	Line Toutain	Glenn Crone
Royal Canadian Mounted Police	Line Toutain	Margo Milligan
Science and Engineering Research Canada	Line Toutain	Glenn Crone
Security Intelligence Review Committee	Anita Doraty	Glenn Crone
Social Development Canada	Anita Doraty	Victoria Carlan
Social Sciences and Humanities Research Council of Canada	Line Toutain	Glenn Crone
Statistics Canada	Line Toutain	Josée Boisvert
Status of Women Canada	Helen King	Glenn Crone

Department/Agency	RPP	DPR
Supreme Court of Canada	Vanessa Voss	Glenn Crone
The Correctional Investigator Canada	Line Toutain	Glenn Crone
The National Battlefields Commission	Helen King	Glenn Crone
Transport Canada	Anita Doraty	George Hack
Transportation Appeal Tribunal of Canada	Anita Doraty	Glenn Crone
Transportation Safety Board of Canada	Anita Doraty	Glenn Crone
Treasury Board of Canada Secretariat	Vanessa Voss	Margo Milligan
Veterans Affairs Canada	Vanessa Voss	Victoria Carlan
Western Economic Diversification Canada	Vanessa Voss	George Hack

For questions of the RPP/DPR guidelines:

Jo-Anne Munro (RPP) (613) 957-0567 Munro.Jo-Anne@tbs-sct.gc.ca

Anne Routhier (DPR) (613) 957-7056 Routhier.Anne@tbs-sct.gc.ca

For questions on DPR production process:

Maggie Sztajerowska (613) 957-7181 Sztajerowska.Maggie@tbs-sct.gc.ca